



Audited Appropriation Accounts

2005

Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2005

*Presented pursuant to Section 3 (10) of the Comptroller and Auditor
General (Amendment) Act, 1993*

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The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

- approving estimates for those services in the course of each year
- giving statutory effect to the estimates in an annual Appropriation Act.

Appropriation Accounts are prepared for each voted service. They compare the outturn for the year against the amount provided by Dáil Éireann. They also provide an outline of the services to be financed from the Vote. This description, which is known as the ambit of the Vote, is incorporated in the Appropriation Act and so represents the purpose for which funds have been authorised.

In addition to providing the statutory financial information on a cash basis of accounting, each Appropriation Account also sets out some accrual-based information:

- A column on the face of the Account shows the closing position on Accrued Expenses, Accrued Income, Prepayments and Deferred Income
- An Operating Cost Statement gives information on the cost of the service for the year
- A Statement of Assets and Liabilities with explanatory notes gives information on the financial position of the service at year-end.

The account also provides information on commitments and on the actual position of the voted service *vis-à-vis* the Exchequer at year-end i.e. Net Liability to the Exchequer.

The additional non-statutory information is provided on foot of a recommendation of a joint working group of the Department of Finance and the Office of the Comptroller and Auditor General.

Duties of Accounting Officers

An Accounting Officer is the head of a Department/Office of State to whom the Minister for Finance has assigned, in accordance with Section 22 of the Exchequer and Audit Departments Act, 1866, the duty of preparing the annual Appropriation Account for each Vote under his/her charge. The Appropriation Accounts are required to comply with the requirements of *Public Financial Procedures* and other directions of the Minister for Finance. Accounting Officers are also responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration in their Departments and for the regularity and propriety of all transactions in the Appropriation Accounts.

Appropriation Accounts are prepared by Accounting Officers to meet statutory requirements which specify that each account must show how the amount voted by the Oireachtas for the activities of the Department or Office in a financial year was spent.

In addition, on foot of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers must sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts for 2003 onwards. The statement to accompany the 2005 Appropriation Accounts is set out at page

ix. Also, in a note to the Appropriation Account, the Accounting Officer may describe the actions taken or planned to enhance particular aspects of internal control in the Department or Office concerned.

Duties of the Comptroller and Auditor General in relation to certification of Appropriation Accounts

Article 33 of the Constitution of Ireland provides for a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas. Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993, provides the legislative base for this audit by imposing a duty on the Comptroller and Auditor General to audit in each year the Appropriation Accounts for the previous financial year prepared by the Departments and Offices of State.

In the discharge of his duty the Comptroller and Auditor General must perform such tests as he considers appropriate for the purpose of the audit.

Upon completion of the audit he is obliged to attach to each account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department or Office concerned and to refer to any material case in which:

- a Department or Office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

He also draws attention to any material case in which the Statement on Internal Financial Control prepared by the Accounting Officer in respect of the financial year is misleading or inconsistent with other information of which the Comptroller and Auditor General is aware from the audit of the Appropriation Accounts.

Basis of the Comptroller and Auditor General's opinion on the Appropriation Accounts

The Comptroller and Auditor General plans and performs his audit in a way which takes account of the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the Appropriation Account and an assessment of whether the accounting provisions of *Public Financial Procedures* have been complied with.

The audit is conducted in order to provide sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement whether caused by fraud or other irregularity or error and that in all material respects, the expenditure and receipts have been applied for the purposes intended by Dáil Éireann and conform to the authorities which govern them. In forming the opinion the overall adequacy of the presentation of the information in the Appropriation Accounts is evaluated.

Reporting responsibility of the Comptroller and Auditor General in relation to the Appropriation Accounts

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993, the Comptroller and Auditor General has the additional duty of preparing, in each year, a report on such matters as he considers it appropriate to report on arising from his audits of the Appropriation Accounts.

Statement of Accounting Policies and Principles

1. Basis of Accounts

Accounts of the financial transactions of Government Departments and Offices are prepared in accordance with the Exchequer and Audit Departments Act, 1866 and accounting rules and procedures laid down by the Minister for Finance. The accounts are a cash-based record of the Receipts and Payments in the year compared with Estimate Provision, with the addition of information of an accruals nature. Any part of the authorised expenditure left unexpended at year-end is surrendered to the Exchequer.

2. Reporting Period

The Reporting period is the year ended 31 December 2005.

3. Receipts

Receipts provided for in the Estimates (Appropriations in Aid) may, under section 2 of the Public Accounts and Charges Act, 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. Extra Receipts payable to the Exchequer may not be used to meet expenditure from the Vote.

4. Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred and payment is due and the following has occurred:

- (a) in the case of payment by cheque or payable order, the payment instrument has been drawn.
- (b) in the case of social welfare payments through the agency of An Post, the amounts have been disbursed by that agency.

5. Closing Accruals

The column for Closing Accruals shows the position at year-end for the following: -

Accrued Expenses: for purposes of these accounts, these represent liabilities other than liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued expense/liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Goods delivered, but not yet paid for, even if uninspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment.

Prepayments: payments made during the year of account to meet expenses which will arise in whole or in part in a subsequent financial year.

Accrued Income: income due to a Department at the end of the year of account which has yet to be received.

Deferred Income: income received by a Department during the year of account for goods/services which it has yet to provide.

6. Stocks

Consumables are stated at the lower of cost or Departmental valuations.

7. Operating Cost Statement

An Operating Cost Statement is provided to show on an accruals basis, in the context of stated accounting policies and principles, the total amount of resources consumed by a Department/Office in the year. It produces an operating cost figure by a series of adjustments to the cash-based outturn figure produced by the Appropriation Account.

8. Statement of Assets and Liabilities

A Statement of Assets and Liabilities is provided with explanatory notes on (i) Capital Assets, (ii) Capital Assets under Development and (iii) Net Liability to the Exchequer.

9. Statement of Capital Assets

(i) The opening and closing values of Capital Assets on a Department's Asset Register and details of depreciation are shown by way of note to the Statement of Assets and Liabilities. In Departments/Offices where systems were not sufficiently developed in the start-up year (1994) to provide accurate information on the value of certain assets, estimates were used. Thereafter, assets are valued at acquisition cost. Where possible, adjustments were made in subsequent years to improve the accuracy of initial estimates provided. The following assets are not included:

- (a) assets worth less than €1,270 acquired prior to 31 December 1994, and assets worth less than €318 acquired from 1 January 1995 onwards.
- (b) heritage assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

All lands and buildings owned by the State and controlled/managed by a Department or Office are included in the Statement of Assets and Liabilities (and Statement of Capital Assets). Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are listed in the account for that Office. Otherwise they appear in the account for the relevant Department. Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department. However, the ownership of the asset is noted in the Department's account.

Departments which cannot provide valuations for state-owned lands and buildings controlled/managed by them append to the Appropriation Account a schedule of these assets.

Equipment, Furniture and Fittings

Acquisitions prior to December 1994 are valued at departmental valuations, thereafter, acquisitions are valued at cost.

Other assets

The accounting policies in respect of other assets are set out in the Notes to the individual departmental Appropriation Accounts.

(iii) Depreciation

Capital Assets are depreciated on a straight line basis at the following annual rates over their estimated useful lives:

Furniture and Fittings, and Telecommunications Equipment - 10%

IT Equipment and Software, Scientific and Laboratory Equipment and other Office Machinery - 20%

Land is not depreciated

Other capital items, including Buildings - as indicated in the Account.

10. Statement of Capital Assets Under Development

This Statement is provided as a note to the Statement of Assets and Liabilities. It shows cash payments on assets being developed within the Department/Office, *e.g.*

software or construction projects, which were not yet recognised as assets at the start of the year of account.

11. Net Liability to the Exchequer

This provides details of the actual position of the Department *vis-a-vis* the Exchequer at year-end, by making adjustments to the Surplus to be Surrendered figure in the Appropriation Account.

12. Commitments

A Commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme. A global figure for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) grant subheads, excluding those under €1,270 is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments over €6,350,000.

13. Superannuation

Superannuation is met on a current basis from Votes 7, 20, 27, 28 and 37 for retired Civil Servants, Gardaí, Teachers, and Army personnel. Provision for superannuation does not appear in the Appropriation Accounts of other Votes.

14. Foreign Currency Transactions

Transactions arising in foreign currencies are translated into Euro at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the year-end rates of exchange.

15. Notes to Accounts - General Principles

In general, details are noted regarding write-offs, nugatory expenditure, *ex-gratia* amounts and extra remuneration of €6,350 or more. There are exceptions to this where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a Note should be given. Individual notes on Appropriations in Aid, EU Funding, Lottery Funding *etc.* are not provided unless the amount exceeds €6,350 or a significant issue arises.

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds €12,700 and where this represents a variation of 5% or more. With delegated administrative budget subheads the applicable percentage limit is 25% or more.

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of Internal Financial Control

As Accounting Officer I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department/Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General/Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

2. Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an audit committee to advise me in discharging my responsibilities for the internal financial control system.

3. Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department/Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

4. Internal Audit

I confirm that the Department/Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department or Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 2005

SUMMARY

Public Services Appropriation Accounts, 2005 Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross	Appropriations in Aid Realised
		€000	€000	€000	€000	€000
1	President's Establishment	2,447	-	2,447	2,202	-
2	Department of the Taoiseach	39,016	51	38,965	29,613	129
3	Office of the Attorney General	15,144	8	15,136	13,092	5
4	Central Statistics Office	55,910	663	55,247	46,584	2,172
5	Office of the Comptroller and Auditor General	12,116	3,354	8,762	11,056	4,822
6	Office of the Minister for Finance	110,162	8,935	101,227	96,169	9,713
7	Superannuation and Retired Allowances	292,916	36,146	256,770	260,126	43,651
8	Office of the Appeal Commissioners	607	-	607	399	-
9	Office of the Revenue Commissioners	386,922	36,767	350,155	386,354	40,528
10	Office of Public Works	489,731	20,370	469,361	415,676	22,619
11	State Laboratory	14,551	100	14,451	12,648	192
12	Secret Service	786	-	786	358	-
13	Office of the Chief State Solicitor	38,535	510	38,025	36,337	404
14	Office of the Director of Public Prosecutions	33,671	15	33,656	30,173	14
15	Valuation Office	11,802	810	10,992	9,800	1,391
16	Public Appointments Service	12,687	200	12,487	12,485	288
17	Office for the Commission for Public Service Appointments	967	-	967	737	-
18	Office of the Ombudsman	6,182	5	6,177	5,782	6
19	Office of the Minister for Justice, Equality and Law Reform	383,420	25,242	358,178	353,497	25,266
20	Garda Síochána	1,180,130	38,323	1,141,807	1,177,648	38,764
21	Prisons	398,496	9,318	389,178	383,346	11,717
22	Courts	104,416	35,090	69,326	103,568	40,335
23	Land Registry and Registry of Deeds	38,048	-	38,048	36,613	-
24	Charitable Donations and Bequests	429	-	429	335	-
25	Environment, Heritage and Local Government	2,529,245	29,063	2,500,182	2,426,471	33,528
26	Office of the Minister for Education and Science	7,195,854	210,958	6,984,896	7,167,797	283,143
27	Department of Community, Gaeltacht and Rural Affairs	366,850	18,630	348,220	345,950	20,233
28	Foreign Affairs	228,216	40,000	188,216	210,607	42,921
29	International Co-operation	470,951	135	470,816	468,516	1,126
30	Communications, Marine and Natural Resources	507,160	232,119	275,041	485,109	233,612
31	Agriculture and Food	1,424,857	448,849	976,008	1,337,568	444,864
32	Transport	2,189,213	29,498	2,159,715	2,079,716	35,538
33	National Gallery	9,179	1	9,178	8,844	11
34	Enterprise, Trade and Employment	1,318,235	87,665	1,230,570	1,265,743	113,339
35	Arts, Sport and Tourism	488,480	5,474	483,006	460,722	4,942
36	Defence	764,182	26,200	737,982	758,689	25,917
37	Army Pensions	169,792	5,400	164,392	161,770	5,685
38	Social and Family Affairs	6,690,525	156,573	6,533,952	6,590,447	149,324
39	Health and Children	401,413	167,995	233,418	335,140	167,954
40	Health Service Executive	11,539,544	1,984,805	9,554,739	11,485,554	2,009,682
	Total	39,922,787	3,659,272	36,263,515	39,013,241	3,813,835

Deferred Surrender 2004	Net Expenditure €000	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Deferred Surrender 2005 €000	Amount to be Surrendered €000	Exchequer Extra Receipts		No. of Vote
		Surplus/(Deficit) €000	(More than Estimated)/ Less than Estimated €000			Estimated €000	Realised €000	
	2,202	245	-	-	245	-	-	1
	29,484	9,403	(78)	-	9,481	-	-	2
	13,087	2,052	3	-	2,049	-	-	3
	44,412	9,326	(1,509)	-	10,835	-	-	4
	6,234	1,060	(1,468)	-	2,528	-	-	5
	86,456	13,993	(778)	1,100	13,671	-	-	6
	216,475	32,790	(7,505)	-	40,295	-	-	7
	399	208	-	-	208	-	-	8
	345,826	568	(3,761)	-	4,329	-	594	9
	393,057	74,055	(2,249)	23,699	52,605	-	56,691	10
	12,456	1,903	(92)	-	1,995	-	-	11
	358	428	-	-	428	-	-	12
	35,933	2,198	106	-	2,092	-	385	13
	30,159	3,498	1	-	3,497	-	-	14
	8,409	2,002	(581)	-	2,583	-	-	15
	12,197	202	(88)	-	290	-	11	16
	737	230	-	-	230	-	-	17
	5,776	400	(1)	-	401	-	-	18
	328,231	29,923	(24)	3,963	25,984	15,030	17,528	19
	1,138,884	2,482	(441)	-	2,923	16,900	14,283	20
4,880	376,509	15,150	(2,399)	600	16,949	-	-	21
1,600	64,833	848	(5,245)	-	6,093	13,900	12,627	22
	36,613	1,435	-	-	1,435	62,100	69,057	23
	335	94	-	-	94	-	-	24
75,601	2,468,544	102,774	(4,465)	76,000	31,239	-	1,325	25
50,000	6,934,654	28,057	(72,185)	-	100,242	-	1,477	26
	325,717	20,900	(1,603)	6,900	15,603	-	6,919	27
	167,686	17,609	(2,921)	-	20,530	-	-	28
	467,390	2,435	(991)	-	3,426	-	-	29
10,000	261,497	22,051	(1,493)	11,429	12,115	-	1,232	30
17,949	910,653	87,289	3,985	18,297	65,007	-	8,218	31
42,700	2,086,878	109,497	(6,040)	99,000	16,537	-	-	32
	8,833	335	(10)	-	345	-	-	33
34,237	1,186,641	52,492	(25,674)	29,780	48,386	14,346	25,050	34
	455,780	27,758	532	16,500	10,726	-	-	35
	732,772	5,493	283	-	5,210	-	-	36
	156,085	8,022	(285)	-	8,307	-	-	37
	6,441,123	100,078	7,249	-	92,829	-	16	38
	167,186	66,273	41	2,000	64,232	-	-	39
	9,475,872	53,990	(24,877)	-	78,867	-	36,639	40
236,967	35,436,373	909,546	(154,563)	289,268		122,276	252,052	
Total Amount to be Surrendered					€ 774,841			

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,358	1,244	-
A.2. TRAVEL AND SUBSISTENCE	200	202	1
A.3. INCIDENTAL EXPENSES	138	162	3
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	132	132	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	199	155	1
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	<u>420</u>	<u>307</u>	<u>(16)</u>
Total	<u>2,447</u>	<u>2,202</u>	<u>(11)</u>
SURPLUS TO BE SURRENDERED		€244,880	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			2,202
Changes in Capital Assets			
Purchases Cash	(95)		
Depreciation	<u>136</u>	41	
Changes in Net Current Assets			
Increase in Closing Accruals	17		
Increase in Stock	<u>(21)</u>	<u>(4)</u>	<u>37</u>
Direct Expenditure			2,239
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,192</u>
Operating Cost			<u><u>7,431</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			117
Current Assets			
Stocks (Note 8)		47	
Prepayments		20	
PMG Balance and Cash	106		
Orders Outstanding	<u>(50)</u>	56	
Net Liability to the Exchequer (Note 4)		<u>2</u>	
Total Current Assets		<u>125</u>	
Less Current Liabilities			
Accrued Expenses		9	
Other Credit Balances:			
Due to State (Note 9)	45		
Payroll Deductions	<u>13</u>	<u>58</u>	
Total Current Liabilities		<u>67</u>	
Net Current Assets			<u>58</u>
Net Assets			<u><u>175</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	632	204	836
Adjustments*	(199)	(40)	(239)
Additions	66	12	78
Disposals	(32)	=	(32)
Gross Assets at 31 December 2005	<u>467</u>	<u>176</u>	<u>643</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	507	181	688
Adjustments*	(199)	(67)	(266)
Depreciation for the year	103	33	136
Depreciation on Disposals	(32)	=	(32)
Cumulative Depreciation at 31 December 2005	<u>379</u>	<u>147</u>	<u>526</u>
Net Assets at 31 December 2005	<u>88</u>	<u>29</u>	<u>117</u>

Land, buildings and certain furniture & fittings are recorded on the Asset Register of Vote 10, Office of Public Works.

*These adjustments arose following a review of the Asset Register.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		245
Exchequer Grant Undrawn		<u>(247)</u>
Net Liability to the Exchequer		<u>(2)</u>
Represented by:		
Debtors		
Net PMG position and cash		56
Creditors		
Due to State	(45)	
Credit Balances: Suspense	<u>(13)</u>	<u>(58)</u>
		<u>(2)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	114	The saving arose due to temporary vacancies.
B.	113	The number of persons qualifying for the Centenarians' Bounty was less than expected.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	56,514	16	3	17,720
Overtime and extra attendance	<u>23,003</u>	20	-	-
Total extra remuneration	<u>79,517</u>			

Note: Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

Awards totalling €2,180 were paid to 20 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €5,192,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		
2	Department of the Taoiseach	53
7	Superannuation and Retired Allowances	180
10	Office of Public Works	2,768
20	Garda Síochána	521
28	Foreign Affairs	490
36	Defence	358
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).		<u>822</u>
		<u>5,192</u>

8 STOCKS

Stocks at 31 December 2005 comprised:	€000
Stationery	42
IT Consumables	2
Miscellaneous	<u>3</u>
	<u>47</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Pay Related Social Insurance	8
Pension Contributions	6
Income Tax	29
Withholding Tax	<u>2</u>
	<u>45</u>

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for the President's Establishment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	11,888	11,645	62
A.2. TRAVEL AND SUBSISTENCE	716	774	20
A.3. INCIDENTAL EXPENSES	1,756	1,525	141
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	690	506	30
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,814	929	42
A.6. OFFICE PREMISES EXPENSES	817	486	37
A.7. CONSULTANCY SERVICES	271	117	10
A.8. INFORMATION SOCIETY - e CABINET & OTHER INITIATIVES	1,738	1,293	(240)
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL COUNCIL (GRANT-IN-AID)	790	790	-
C. GRANTS UNDER SECTION 2 OF THE IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988	1	-	-
D. FORUM FOR PEACE AND RECONCILIATION	51	1	-
E. COMMEMORATION INITIATIVES	65	86	-
F. ALL-PARTY COMMITTEE ON THE CONSTITUTION	399	337	-
G. INFORMATION SOCIETY COMMISSION	716	335	2
H. NATIONAL CENTRE FOR PARTNERSHIP AND PERFORMANCE	1,041	1,041	-
I. NATIONAL ECONOMIC AND SOCIAL FORUM (GRANT-IN-AID)	689	689	-
J. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	250	-	-
K. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	10,552	3,437	542
L. INDEPENDENT COMMISSION OF INQUIRY	257	354	69
M. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE	1,168	1,168	86
N. NATIONAL FORUM ON EUROPE	1,300	1,295	49
O. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	321	315	4
P. e INCLUSION	1,025	1,064	-
Q. SCIENCE OLYMPIAD	500	500	-
R. COMMISSION OF INVESTIGATION	1	926	44
S. TASK FORCE ON ACTIVE CITIZENSHIP	<u>200</u>	<u>-</u>	<u>1</u>
Gross Total	39,016	29,613	899
<i>Deduct :-</i>			
T. APPROPRIATIONS-IN-AID	<u>51</u>	<u>129</u>	<u>-</u>
Net Total	<u>38,965</u>	<u>29,484</u>	<u>899</u>
SURPLUS TO BE SURRENDERED	€9,481,386		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			29,484
Changes in Capital Assets			
Purchases Cash	(422)		
Depreciation	814		
Disposals Cash	1		
Loss on Disposals	<u>2</u>	395	
Changes in Net Current Assets			
Increase in Closing Accruals	631		
Increase in Stock	<u>(82)</u>	<u>549</u>	<u>944</u>
Direct Expenditure			30,428
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,541		
Notional Rents	<u>1,516</u>		<u>9,057</u>
Operating Cost			<u>39,485</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			2,160
Current Assets			
Stocks (Note 11)		157	
Prepayments		486	
Other Debit Balances:			
Personal Suspense Accounts	17		
Recoupments due	<u>260</u>	277	
PMG Balance and Cash	3,506		
Orders Outstanding	<u>(1,495)</u>	<u>2,011</u>	
Total Current Assets		<u>2,931</u>	
Less Current Liabilities			
Accrued Expenses		1,385	
Other Credit Balances:			
Payroll Deductions	106		
Due to State (Note 12)	<u>666</u>	772	
Net Liability to the Exchequer (Note 4)		<u>1,516</u>	
Total Current Liabilities		<u>3,673</u>	
Net Current Liabilities			<u>(742)</u>
Net Assets			<u>1,418</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	4,988	1,912	6,900
Additions	372	58	430
Disposals	(69)	—	(69)
Gross Assets at 31 December 2005	<u>5,291</u>	<u>1,970</u>	<u>7,261</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	3,227	1,126	4,353
Depreciation for the year	682	132	814
Depreciation on Disposals	(66)	—	(66)
Cumulative Depreciation at 31 December 2005	<u>3,843</u>	<u>1,258</u>	<u>5,101</u>
Net Assets at 31 December 2005	<u>1,448</u>	<u>712</u>	<u>2,160</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered		9,481
Exchequer Grant Undrawn		<u>(7,965)</u>
Net Liability to the Exchequer		<u>1,516</u>
Represented by:		
Debtors		
Net PMG position and cash	2,011	
Debit Balances: Suspense	<u>277</u>	2,288
Creditors		
Due to State	(666)	
Credit Balances: Suspense	<u>(106)</u>	<u>(772)</u>
		<u>1,516</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	184	Telephone maintenance work commenced in 2005 could not be completed until 2006.
A.5.	885	A number of planned IT projects did not commence due to resource difficulties. Also a number of projects got underway later in the year than initially planned. However these were either not completed or not invoiced by year end.
A.6.	331	The Department did not proceed with a number of planned development projects as scheduling of the work concerned proved not to be possible, consistent with minimising the impact of disruption on the Department's business.
A.7.	154	On the basis of past experience, a contingency amount was included in the estimate for consultancy needs which did not arise in 2005.
A.8.	445	Planned project work was deferred from 2005 to 2006. Also a number of projects commenced in 2005 but were either not completed or not invoiced by year end.
D.	50	No meetings of the Forum were held in 2005, consequently the costs associated with same did not arise.
E.	(21)	The Department received a larger number of applications than had been anticipated for projects under the Commemorations Initiatives Fund in 2005. Additional funding was provided to fund a small number of worthy projects.
F.	62	A planned study to Scandinavia did not proceed in 2005.
G.	381	The Information Society Commission completed its work programme early in 2005 and was in a position to achieve its remaining workload with a saving in its allocation.
J.	250	Parties who were granted legal representation have not yet submitted claims to have their costs paid. There is no set time frame for submission of these claims.
K.	7,115	At the time the estimates were prepared it was anticipated that the Tribunal would complete its work in 2005. The work of this Tribunal is still ongoing, consequently, the costs associated with reporting, and awarding legal costs to witnesses, for which provision was made, did not arise in 2005.
L.	(97)	It was expected that the Commission would complete its work in mid 2005, however as the work of the Commission was not completed, additional funding was required in 2005.
R.	(925)	The Commission was in the process of being set up when the 2005 Estimates allocation was requested and a token provision was included in the Vote. Department of Finance sanctioned virement of savings to this subhead when funding requirements were finalised.
S.	200	Anticipated expenditure did not materialise in 2005 as it was found to be necessary to undertake certain preparatory work prior to the appointment of the members of the Task Force. This expenditure is now expected to occur during 2006 following appointment of the Chairperson.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous	<u>51,000</u>	<u>129,293</u>

Explanation of Variation

Appropriations-in-Aid were greater than expected for a number of reasons. The difference was mainly due to the recoupment of superannuation for staff on secondment which was greater than expected.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €74,094. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature until 2006 and funding for projects under Subhead E., Commemoration Initiatives.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	343,302	71	16	23,186
Overtime and extra attendance	395,846	115	20	19,217
Asst. Sec. Performance Pay	44,000	9	4	16,000
Employee Recognition Scheme	<u>7,600</u>	54	-	-
Total extra remuneration	<u>790,748</u>			

Note: Certain individuals received extra remuneration in more than one category.

9 MISCELLANEOUS ITEMS

Awards totalling €15,751 were made to 221 individuals in respect of recognition of performance.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €600,000 is included in the Estimate for 2006.

The account includes the sum of €19,462 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2005.

Gifts from the Emperor of Japan were received by the Taoiseach in 2005 to the value of €920. In addition, the Taoiseach also received a gift valued at approximately €2,000 when visiting Newfoundland.

In addition to expenditure in the Administrative Budget the following amounts were received in 2005:

- €408,817 was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister of Finance.

- €2,500 was received from the Change Management Fund, Subhead M. of Vote 6, Office of the Minister for Finance, in respect of training and development initiatives in 2004.

- €9,171 was received from the Change Management Fund in respect of training initiatives undertaken in 2004.

- €120,480 was received from the Information Society Fund, Subhead P. of Vote 6, Office of the Minister for Finance. €6,000 was also received in relation to the Ingenuity Project undertaken in 2004.

- €20,766 was received from Vote 6, Office of the Minister for Finance, in respect of the Multisite Library Project.

€8,967 was written off in respect of non-recoverable imprest balances, under sanction from the Department of Finance in 2005.

The Net Allied Services Expenditure of €7,541,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes

Vote		€'000
7	Superannuation and Retired Allowances	1,183
10	Office of Public Works	4,802
20	Garda Síochána	1,107
36	Defence	67
	Central Fund-Ministerial etc. Pensions (No. 38 of 1938, etc.)	<u>382</u>
		<u><u>7,541</u></u>

10 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2005

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €000	Expenditure to 31/12/2005 €000
All-Party Committee on the Constitution	1996	337	2,751
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	3,437	22,080
Independent Commission of Inquiry	2000	354	3,418
Commission of Investigation	2005	926	926

11 STOCKS

Stocks at 31 December 2005 comprised:

	€000
Gifts	22
Stationery	43
IT Consumables	31
Publications	<u>61</u>
	<u><u>157</u></u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:

	€000
PRSI	107
Income Tax	323
Retention Tax	173
Pension Contributions	62
VAT	<u>1</u>
	<u><u>666</u></u>

DERMOT McCARTHY

Accounting Officer

DEPARTMENT OF THE TAOISEACH

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of the Taoiseach. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	8,077	7,898	-
A.2. TRAVEL AND SUBSISTENCE	353	192	9
A.3. INCIDENTAL EXPENSES	931	670	(8)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	299	159	(9)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,658	800	(7)
A.6. OFFICE PREMISES EXPENSES	320	289	18
A.7. CONSULTANCY SERVICES	1,522	1,043	47
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	29	29	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	1,900	1,900	-
D. GENERAL LAW EXPENSES	<u>55</u>	<u>112</u>	<u>45</u>
Gross Total	15,144	13,092	95
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>8</u>	<u>5</u>	<u>35</u>
Net Total	<u>15,136</u>	<u>13,087</u>	<u>60</u>
SURPLUS TO BE SURRENDERED	€2,049,223		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			13,087
Changes in Capital Assets			
Purchases Cash	(421)		
Depreciation	<u>530</u>	109	
Changes in Net Current Assets			
Decrease in Closing Accruals	(145)		
Decrease in Stock	<u>28</u>	<u>(117)</u>	<u>(8)</u>
Direct Expenditure			13,079
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,259		
Notional Rents	<u>784</u>		<u>2,043</u>
Operating Cost			<u>15,122</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			1,321
Assets under Development (Note 4)			<u>—</u>
			1,321
Current Assets			
Stocks (Note 12)		29	
Prepayments		134	
Accrued Income		35	
Other Debit Balances:			
Recoupable Travel	1		
Miscellaneous	3		
Shared Costs Clearing	<u>27</u>	31	
PMG Balance and Cash	308		
Orders Outstanding	<u>(61)</u>	<u>247</u>	
Total Current Assets		<u>476</u>	
Less Current Liabilities			
Accrued Expenses		229	
Other Credit Balances:			
Due to the State (Note 13)	383		
Payroll Deductions	39		
Miscellaneous	<u>5</u>	427	
Net Liability to the Exchequer (Note 5)		<u>(149)</u>	
Total Current Liabilities		<u>507</u>	
Net Current Liabilities			<u>(31)</u>
Net Assets			<u>1,290</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	3,472	1,193	4,665
Additions	921	20	941
Disposals	(8)	-	(8)
Gross Assets at 31 December 2005	<u>4,385</u>	<u>1,213</u>	<u>5,598</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	2,989	766	3,755
Depreciation for the year	424	106	530
Depreciation on Disposals	(8)	-	(8)
Cumulative Depreciation at 31 December 2005	<u>3,405</u>	<u>872</u>	<u>4,277</u>
Net Assets at 31 December 2005	<u>980</u>	<u>341</u>	<u>1,321</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	529
Cash Payments for the Year	-
Transferred to Asset Register	(529)
Amounts carried forward at 31 December 2005	<u>-</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		2,049
Exchequer Grant Undrawn		<u>(2,198)</u>
Net Liability to the Exchequer		<u>(149)</u>
Represented by:		
Debtors		
Net PMG position and cash	247	
Debit Balances: Suspense	<u>31</u>	278
Creditors		
Due to the State (Note 13)	(383)	
Credit Balances: Suspense	<u>(44)</u>	<u>(427)</u>
		<u>(149)</u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	179	Savings arose because of delayed recruitment of Assistant Parliamentary Counsel and other staff vacancies.
A.2.	161	Savings arose because of reduced travel.
A.3.	261	Savings arose because some advertising expenditure incurred did not materialise until 2006, and ACME training was deferred.
A.4.	140	Savings arose because the expected communication link with CSSO did not materialise.
A.5.	858	Savings arose due to the deferral of the eLegislation and HRMS projects which had been expected to commence in 2005.
A.6.	31	Savings arose because of deferred maintenance costs.
A.7.	479	Savings arose because of delayed recruitment of Consultant Drafters.
D.	(57)	An excess arose because of more cases before the European Court of Human Rights.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	8,000	5,433

Explanation of Variation

Anticipated receipts did not materialise, by their nature, these receipts are difficult to predict.

8 COMMITMENTS

A commitment of €1,053,278 has been entered into for library, know-how, drafting, research and clerical support services (€716,594) and in respect of the Case and Records Management System to be provided in 2006 (€336,684).

9 MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to €7,996.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	91,137	20	6	17,671
Overtime and extra attendance	36,471	29	-	-
Miscellaneous	<u>99,050</u>	25	6	20,960
Total extra remuneration	<u>226,658</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Engagement of Retired Civil Servants

Two retired Civil Servants in receipt of Civil Service Pensions were engaged on a contract basis at costs of €73,177 and €1,079 respectively.

Carryover under Administrative Budget Scheme

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €447,000 is included in the estimate for 2006.

Change Management Funding

Funding totalling €60,830 was received from the Change Management Fund in respect of the following:

Subhead A.3. - Upward Feedback - €3,392

Subhead A.7. - Pre-1922 Legislation Project - €31,592

Subhead A.7. - Development of Performance Indicators - €13,262

Subhead A.7. - Risk Management - €12,584

Information Society Fund

Law Reform Commission: e-Conveyancing - €249,837

12 STOCKS

Stocks at 31 December 2005 comprise:

	€000
IT Consumables	1
Stationery	22
CD-Rom - Irish Statute Book	<u>6</u>
	<u>29</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:

	€000
Income Tax	218
Pay Related Social Insurance	74
Pensions	81
Withholding Tax	7
Value Added Tax	3
	<u>383</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control in the standard format for the year ended 31 December 2005, has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

Management Information Framework (MIF) training tailored to the Office's needs has been given to most Management Advisory Committee (MAC) members, Business Unit Heads and other relevant staff. This will be rolled out to all other MAC members and Business Unit Heads and other relevant staff in the coming months. In rolling out the new Financial Management System (FMS) which was installed in 2004, in conjunction with the Office of the Chief State Solicitor, a skill transfer approach was adopted to ensure Finance Unit staff were trained. Staff in the Finance and Internal Audit Units have received refresher training on the FMS and this will be continued in coming months. In that period, Finance Unit staff will also receive other appropriate training.

Risk Management

Identification of risks facing the Office has been addressed in the context of Business Plans. Disaster and Recovery Plans were put in place in the Library and Know-how Unit and Registry. External assistance was commissioned, in conjunction with the Office of the Chief State Solicitor, to assist the Offices in developing whole-of-office Risk Management Strategies. Draft Risk Registers have been prepared and these will be reviewed periodically by the MAC and Audit Committee.

Information and Communications Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office, in conjunction with the Office of the Chief State Solicitor, will commission external assistance to undertake a separate risk analysis with a view to updating Information Technology Recovery arrangements. An Invitation to Tender for Business Continuity and Management Consulting services across both Offices has been prepared.

Administrative and Financial Controls

The MAC and the Audit Committee regularly review controls. A follow-up review on the evaluation of internal financial controls in the Office and in the Law Reform Commission, undertaken by the Internal Auditor, resulted in a report to both Committees and the Commission, and recommendations made are being implemented.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Attorney General. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	33,707	29,293	-
A.2. TRAVEL AND SUBSISTENCE	1,746	1,215	14
A.3. INCIDENTAL EXPENSES	997	1,033	103
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,819	1,334	75
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,585	6,226	25
A.6. OFFICE PREMISES EXPENSES	1,825	1,652	64
A.7. CONSULTANCY SERVICES	3,730	2,063	496
A.8. COLLECTION OF STATISTICS	<u>5,501</u>	<u>3,768</u>	<u>53</u>
Gross Total	55,910	46,584	830
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>663</u>	<u>2,172</u>	<u>415</u>
Net Total	<u>55,247</u>	<u>44,412</u>	<u>415</u>
SURPLUS TO BE SURRENDERED	€10,835,234		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 4 - Central Statistics Office is compiled in accordance with the Statement of Accounting Policies and Principles, with the following exception.

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

Standard depreciation rules have been used with the exception of the depreciation of certain assets employed during the 2002 Census of Population. Assets in this category to the value of €3.5million were depreciated over a two year period (2002 - 2003), with the remaining assets being depreciated over a four year period with a residual value of €250,000.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			44,412
Changes in Capital Assets			
Purchases Cash	(2,086)		
Disposals Cash	2		
Loss on Disposals	91		
Depreciation	<u>2,387</u>	394	
Assets under Development			
Cash Payments		(6,018)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,058		
Decrease in Stock	<u>62</u>	<u>1,120</u>	<u>(4,504)</u>
Direct Expenditure			39,908
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,917		
Notional Rents	<u>2,078</u>		<u>6,995</u>
Operating Cost			<u>46,903</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			7,533
Assets under Development (Note 5)			<u>9,548</u>
			17,081
Current Assets			
Stocks (Note 12)		290	
Prepayments		665	
Accrued Income		625	
Other Debit Balances		261	
PMG Balance and Cash	1,734		
Orders Outstanding	<u>(1,229)</u>	505	
Net Liability to the Exchequer (Note 6)		<u>750</u>	
Total Current Assets		<u>3,096</u>	
Less Current Liabilities			
Accrued Expenses		1,495	
Deferred Income		210	
Other Credit Balances		240	
Due to State (Note 13)		<u>1,276</u>	
Total Current Liabilities		<u>3,221</u>	
Net Current Liabilities			<u>(125)</u>
Net Assets			<u>16,956</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	34	26,478	2,691	29,203
Adjustments*	-	(1,097)	-	(1,097)
Additions	-	1,810	300	2,110
Disposals	-	<u>(773)</u>	<u>(284)</u>	<u>(1,057)</u>
Gross Assets at 31 December 2005	<u>34</u>	<u>26,418</u>	<u>2,707</u>	<u>29,159</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	27	19,301	1,961	21,289
Adjustments*	-	(1,086)	-	(1,086)
Depreciation for the year	7	2,219	161	2,387
Depreciation on Disposals	-	<u>(769)</u>	<u>(195)</u>	<u>(964)</u>
Cumulative Depreciation at 31 December 2005	<u>34</u>	<u>19,665</u>	<u>1,927</u>	<u>21,626</u>
Net Assets at 31 December 2005	<u>-</u>	<u>6,753</u>	<u>780</u>	<u>7,533</u>

* These adjustments arose following a review of the Asset Register

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In House Computer Applications €000
Amounts brought forward at 1 January 2005	3,834
Cash Payments for the Year	6,018
Transferred to Asset Register	(304)
Amounts carried forward at 31 December 2005	<u>9,548</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		10,835
Exchequer Grant Undrawn		<u>(11,585)</u>
Net Liability to the Exchequer		<u>(750)</u>
Represented by:		
Debtors		
Net PMG position and cash	505	
Debit Balances: Suspense	<u>261</u>	766
Creditors		
Due to State	(1,276)	
Credit Balances: Suspense	<u>(240)</u>	<u>(1,516)</u>
		<u>(750)</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	4,414	The saving was mainly due to the delay in occupying the Census 2006 processing facility in Swords, Co. Dublin. Headquarter staff needed for the Census could not be put in place until the latter part of the year.
A.2.	531	The saving was due to the lower than expected costs associated with official travel. A delay in the filling of permanent field staff vacancies in the Household Survey Collection Unit contributed to the saving.
A.4.	485	The saving was mainly due to lower than expected postal costs for CSO Surveys during the year. An upgrade of the Office's telephone system also produced savings in the year.
A.6.	173	The saving was primarily due to lower than expected office premises costs in the Census Processing facility in Swords, Co. Dublin. The building could not be occupied by CSO until the latter part of the year.
A.7.	1,667	The saving was due to a delay in the expected payment schedule for work associated with CSO's Information Technology Strategic Implementation Plan (ITSIP).
A.8.	1,733	The saving was mainly due to lower than expected preparatory field work costs for Census 2006.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	400,000	1,863,158
2. Miscellaneous	<u>263,000</u>	<u>309,165</u>
Total	<u>663,000</u>	<u>2,172,323</u>

Explanation of variation

1. Receipts from European Union Contracts were higher than expected in 2005.
2. Receipts from Demography Division for publications and analysis relating to the 2002 Census of Population continued to be higher than expected during 2005.

9 COMMITMENTS

As at 31 December 2005, commitments likely to materialise in future years amounted to €7,708,748. The bulk of these commitments relate to contracts signed during 2004 for the implementation phase of the CSO's IT Strategy and in 2005, for the 2006 Census of Population operating system.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	135,228	109	1	8,732
Overtime and extra attendance	226,909	174	5	15,644
Shift and roster allowances	54,256	9	1	6,901
Miscellaneous	<u>69,579</u>	485	1	7,500
Total extra remuneration	<u>485,972</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €2,600,000 is included in the Estimate for 2006.

In accordance with the Administrative Budget Agreement, 222 awards were made totalling €62,001 under the Exceptional Performance Scheme. The highest award was €7,500.

Payments totalling €45,325 were made to ten staff members in respect of incremental credit for previous service in the public service. This applied to entry levels at Clerical and Executive Officer level under the terms of Department of Finance Circular 21/2004. The highest payment to an individual was €10,645.

Sanction was obtained from the Department of Finance to write-off a total of €1,138 relating to twenty-one payroll suspense accounts. The write-off was granted on the basis that the amounts were no longer recoverable and would require an unjustifiable amount of effort and resources to reconcile, with no guarantee of results.

The Net Allied Services Expenditure of €4,917,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€'000
7 Superannuation and Retired Allowances	1,988
9 Office of the Revenue Commissioners	2,370
10 Office of Public Works	<u>559</u>
	<u>4,917</u>

12 STOCKS

Stocks at 31 December 2005 comprised:	€000
Stationery	170
IT Consumables	70
Publications	<u>50</u>
	<u>290</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	610
Pay Related Social Insurance	309
Value Added Tax	8
Pension Contributions	97
Withholding Tax	<u>252</u>
	<u>1,276</u>

DONAL GARVEY

Accounting Officer

CENTRAL STATISTICS OFFICE

30 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Central Statistics Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision €000	Outturn €000	Closing Accrual €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,489	8,953	1
A.2. TRAVEL AND SUBSISTENCE	1,003	756	9
A.3. INCIDENTAL EXPENSES	360	269	(12)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	100	106	(23)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	500	635	(40)
A.6. OFFICE PREMISES EXPENSES	158	226	11
A.7. CONSULTANCY AND LEGAL FEES	<u>506</u>	<u>111</u>	-
Gross Total	12,116	11,056	(54)
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>3,354</u>	<u>4,822</u>	<u>887</u>
Net Total	<u>8,762</u>	<u>6,234</u>	<u>(941)</u>
SURPLUS TO BE SURRENDERED	€2,527,509		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			6,234
Changes in Capital Assets			
Purchases Cash	(499)		
Loss on Disposal of Fixed Assets	4		
Cash on Disposal	6		
Depreciation	<u>301</u>	(188)	
Changes in Net Current Assets			
Increase in Closing Accruals	259		
Increase in Stock	<u>(8)</u>	<u>251</u>	<u>63</u>
Direct Expenditure			6,297
Movement in Work-in-Progress¹			102
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,444	
Notional Rents		<u>351</u>	<u>1,795</u>
Operating Cost			<u>8,194</u>

1. Work-in-progress represents the estimated recoverable value of work completed in the case of accounts where audit opinions had not yet been reported.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			898
Work-in-Progress			346
Current Assets			
Stocks (Note 10)		22	
Accrued Income		887	
Prepaid Expenses		97	
Other Debit Balances:			
Suspense Accounts		28	
PMG Balance and Cash	721		
Less Orders Outstanding	<u>(80)</u>	<u>641</u>	
Total Current Assets		<u>1,675</u>	
Less Current Liabilities			
Accrued Expenses		43	
Other Credit Balances:			
Payroll Deductions	50		
Due to State (Note 11)	<u>225</u>	275	
Net Liability to the Exchequer (Note 4)		<u>394</u>	
Total Current Liabilities		<u>712</u>	
Net Current Assets			<u>963</u>
Net Assets			<u>2,207</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	1,691	594	2,285
Additions	484	15	499
Disposals	(135)	-	(135)
Gross Assets at 31 December 2005	<u>2,040</u>	<u>609</u>	<u>2,649</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	1,245	330	1,575
Depreciation for the year	263	38	301
Depreciation on Disposals	(125)	-	(125)
Cumulative Depreciation at 31 December 2005	<u>1,383</u>	<u>368</u>	<u>1,751</u>
Net Assets at 31 December 2005	<u>657</u>	<u>241</u>	<u>898</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		2,527
Exchequer Grant Undrawn		<u>(2,133)</u>
Net Liability to the Exchequer		<u>394</u>
Represented by:		
Debtors		
Net PMG position and cash	641	
Debit Balances: Suspense	<u>28</u>	669
Creditors		
Due to State	(225)	
Credit Balances: Suspense	<u>(50)</u>	<u>(275)</u>
		<u>394</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	536	Savings arose due to a delay in staff recruitment and restructuring of the Value for Money function
A.2.	247	Travel and Subsistence costs were lower than anticipated.
A.3.	91	External training costs and educational expenditure was less than anticipated.
A.5.	(135)	Additional expenditure arose out of a change to electronic audit papers and business continuity measures.
A.6.	(68)	Additional expenditure was incurred due to refurbishment of facilities.
A.7.	395	Savings arose mainly due to the timing of payments on consultancy fees and legal fees, the bulk of which will fall to be made in 2006.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€000	€000
1 Receipt of Audit Fees	<u>3,354</u>	<u>4,822</u>

Explanation of Variation

The surplus is due to the earlier completion of audit work.

7 COMMITMENTS

Commitments likely to materialise in future years amount to €301,498. Of this amount, €44,990 arises out of a contractual obligation the Office has entered into with firms of accountants to provide audit services and €256,508 is in respect of a consultancy service for a Value for Money examination.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	27,710	7	2	8,156
Overtime and extra attendance	<u>623</u>	3	-	-
Total extra remuneration	<u>28,333</u>			

In addition to the remuneration reported above, as part of their pay structure, Trainee Auditors received additional remuneration totalling €18,234, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

9 MISCELLANEOUS ITEMS

Costs totalling €52,903 in respect of one Auditor on secondment to the Directorate General Regional Policy of the European Commission in Brussels were borne by the Vote.

Ex-gratia payments amounting to €33,300 were made to Directors in respect of awards for exceptional performance.

Audit Committee costs amounted to €8,622 in the year.

Official gifts to the value of €237 were given during the year.

10 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	12
Consumables etc.	<u>10</u>
	<u>22</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
PAYE	132
PRSI	61
Pension Contributions	22
Withholding Tax	7
Value Added Tax	3
	<u>225</u>

12 INTERNAL CONTROL AND GOVERNANCE

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2005 and a Statement on Internal Financial Control in a standard format has been submitted to the Comptroller and Auditor General.

A risk management process is in place. Managers of the Office's Division are responsible for ongoing and formal risk assessments and recommending enhancements to controls. The process is overseen by a risk management committee with overall responsibility for ensuring that risks are identified and managed.

The Office monitors and manages the security of its communications and information technology by implementing documented procedures for the physical security of its systems. It is undertaking a phased programme designed to bring its ICT function up to IS 17799 standards over three years.

The Office has an Audit Committee comprised of four external members. The Audit Committee which operates under a written charter, reviews the outcome of internal and external audits and provides advice on the management of risks. It issues an annual report on its work.

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

31 March 2006

CERTIFICATE OF OPINION TO THE COMPTROLLER AND AUDITOR GENERAL IN ACCORDANCE WITH SECTION 13 OF THE COMPTROLLER AND AUDITOR GENERAL (AMENDMENT) ACT, 1993

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Office of the Comptroller and Auditor General for the year ended 31 December 2005.

This certificate is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. My audit work has been undertaken so that I can state to the Comptroller and Auditor General those matters I am required to state to him in my certificate of opinion and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this certificate, or for the opinions I have formed.

Respective responsibilities of the accounting officer and the auditor

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the Appropriation Account. He is also responsible, inter alia, for the safeguarding of public funds and property under his control and for the regularity and propriety of all transactions in the Appropriation Account.

It is my responsibility to audit the Appropriation Account in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the Appropriation Account gives a true and fair view. I also report to you whether in my opinion proper books of account have been kept by the office. In addition, I state whether I have obtained all the information and explanations necessary for the purpose of my audit and whether the Office's Appropriation Account is in agreement with the books of account.

Basis of Opinion

I conducted my audit of the Appropriation Account in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Appropriation Account and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed.

I conducted my audit of the Appropriation Account of the Vote of the Comptroller and Auditor General in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1983. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the Appropriation Account and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005 and there are no matters on which I need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Comptroller and Auditor General. The Appropriation Account is in agreement with the books of account.

Eugene McMahon
Chapman Flood Mazars
Chartered Accountants & Registered Auditors
Harcourt Centre -Block 3
Harcourt Road
Dublin 2
31 March 2006

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2005 has been audited on my behalf by Eugene McMahon of Chapman Flood Mazars, Chartered Accountants and Registered Auditors. On the basis of his audit and certificate, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		35,055	33,912	-
A.2. TRAVEL AND SUBSISTENCE		1,316	780	27
A.3. INCIDENTAL EXPENSES		4,338	1,945	(40)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,452	1,192	122
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		3,508	2,507	(48)
A.6. OFFICE PREMISES EXPENSES		1,283	859	115
A.7. CONSULTANCY SERVICES		905	374	-
A.8. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT		180	329	2
OTHER SERVICES				
B. ADVICE IN RELATION TO INDEMNITY ON SALE OF ACC BANK				
<i>Original</i>	2,150			
<i>Supplementary</i>	<u>(500)</u>	1,650	1,191	-
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)		3,026	3,026	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)		3,318	3,318	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)		10,565	7,000	-
F. GAELEAGRAS NA SEIRBHÍSE POIBLÍ		369	420	8
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES		40	33	-
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE		20	110	-
H.2. PUBLIC SERVICE BENCHMARKING BODY		50	-	-
H.3. COMMITTEE FOR PERFORMANCE AWARDS		50	39	-
I. CONTRIBUTION TO THE COMMON FUND FOR COMMODITIES		107	101	-
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS		3,852	2,343	(49)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)		648	648	-
K. COMMITTEES AND COMMISSIONS		370	316	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)		7,730	7,729	-
M. CHANGE MANAGEMENT FUND		2,000	1,211	-
N.1. PEACE PROGRAMME		7,491	7,991	-
N.2. NORTHERN IRELAND INTERREG				
<i>Original</i>	3,478			
<i>Supplementary</i>	<u>1,000</u>	4,478	3,978	-
N.3. SPECIAL EU PROGRAMMES BODY		1,541	1,326	-
O. IRELAND/WALES AND TRANSNATIONAL INTERREG		300	288	-
P. INFORMATION SOCIETY		9,000	8,872	-
Q. CIVIL SERVICE CHILDCARE INITIATIVE		1,905	1,253	6
R. PROCUREMENT MANAGEMENT REFORM		1,066	1,238	88
S. CONSULTANCY SERVICES				
<i>Original</i>	1,873			
<i>Supplementary</i>	<u>(499)</u>	1,374	665	4
T. CONTINGENCY FUND (GRANT-IN-AID)		<u>1,175</u>	<u>1,175</u>	-
Gross Total				
<i>Original</i>	110,161			
<i>Supplementary</i>	<u>1</u>	110,162	96,169	235

Finance**Vote 6**

<i>Deduct:-</i>					
U.	APPROPRIATIONS-IN-AID		<u>8,935</u>	<u>9,713</u>	<u>115</u>
	Net Total				
	<i>Original</i>	101,226			
	<i>Supplementary</i>	<u>1</u>	<u>101,227</u>	<u>86,456</u>	<u>120</u>
SURPLUS FOR THE YEAR			€14,770,844		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€1,100,000		
SURPLUS TO BE SURRENDERED			€13,670,844		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			86,456
Changes in Capital Assets			
Purchases Cash	(545)		
Depreciation	2,365		
Disposals Cash	-		
Loss on Disposals	7	1,827	
Assets under Development			
Cash Payments (Note 4)		(940)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(217)		
Increase in Stock	(25)	(242)	645
Direct Expenditure			87,101
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	15,368		
Notional Rents	3,345		18,713
Operating Cost			<u>105,814</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			4,612
Assets under Development (Note 4)			<u>1,851</u>
			6,463
Current Assets			
Stocks (Note 15)		65	
Prepayments		386	
Accrued Income		115	
Other Debit Balances:			
Recoupable Salaries	962		
Recoupment of Travel Expenditure	112		
Travel Imprests	9		
Other Debit Suspense Items	358	1,441	
PMG Balance and Cash	1,895		
Orders Outstanding	(27)	1,868	
Total Current Assets		<u>3,875</u>	
Less Current Liabilities			
Accrued Expenses		621	
Other Credit Balances:			
Payroll deductions	261		
Due to State (Note 16)	1,551		
Other Credit Suspense Items	393	2,205	
Net Liability to the Exchequer (Note 5)		<u>1,104</u>	
Total Current Liabilities		<u>3,930</u>	
Net Current Liabilities			(55)
Net Assets			<u>6,408</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	I.T. Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2005	14,568	3,558	1,887	20,013
Additions	887	26	84	997
Disposals	(586)	—	(52)	(638)
Gross Assets at 31 December 2005	<u>14,869</u>	<u>3,584</u>	<u>1,919</u>	<u>20,372</u>
Accumulated Depreciation				
Opening Balance at 1 January 2005	9,646	2,846	1,534	14,026
Depreciation for the year	1,953	149	263	2,365
Depreciation on Disposals	(579)	—	(52)	(631)
Cumulative Depreciation at 31 December 2005	<u>11,020</u>	<u>2,995</u>	<u>1,745</u>	<u>15,760</u>
Net Assets at 31 December 2005	<u>3,849</u>	<u>589</u>	<u>174</u>	<u>4,612</u>

*Land and Buildings are recorded on the Asset Register of Vote 10, Office of Public Works.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	1,363 *
Cash Payments for the year	940
Transferred to Assets Register	(452)
Amounts carried forward at 31 December 2005	<u>1,851</u>

Note:

* The opening balance has been adjusted to reflect a revised valuation.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the Year		
Surplus to be surrendered	13,671	
Deferred Surrender	<u>1,100</u>	14,771
Exchequer Grant Undrawn		<u>(13,667)</u>
Net Liability to the Exchequer		<u>1,104</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,868	
Debit Balances: Suspense	<u>1,441</u>	3,309
Creditors		
Credit Balances: Suspense	(654)	
Due to State	<u>(1,551)</u>	<u>(2,205)</u>
		<u>1,104</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

There were no Extra Exchequer Receipts during the year.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	536	Savings arose due to less travel than anticipated being undertaken.
A.3.	2,393	Savings arose primarily due to an administrative contingency provision which was not required in 2005.
A.5.	1,001	Savings arose mainly due to a software support agreement not being renewed.
A.6.	424	Savings arose due to the fact that there was less than anticipated demand for maintenance work.
A.7.	531	Savings arose mainly due to use of in-house staff and to projects not proceeding in 2005.
A.8.	(149)	The excess arose due to additional expenditure on the LAN System.
B.	459	The expenditure is difficult to predict due to uncertainties associated with litigation.
E.	3,565	Savings arose due to higher than anticipated sales receipts in Ordnance Survey Ireland.
F.	(51)	The excess is due to payment of arrears backdated to October 2002 as well as a significant increase in demand for Irish Language training.
H.1.	(90)	The excess is due to two unplanned reviews carried out in 2005.
H.2.	50	Savings arose as the new Public Service Benchmarking Body was not appointed until January 2006.
J.1.	1,509	Savings mainly arose due to staffing changes leading to reduced activities and lower programme costs in 2005.
K.	54	Savings arose as the cost of the Disabled Drivers Appeals Board was lower than anticipated.
M.	789	The drawdown of funds by Departments was less than anticipated.
N.1.	(500)	The programme was extended in 2005 resulting in a requirement for greater co-funding by the State.
N.2.	500	Due to earlier than expected EU receipts, the requirement for funding was less than anticipated.
N.3.	215	Savings arose as there was less activity than expected on the Common Chapter.
Q.	652	Savings arose due to delays in the commencement of construction work on a creche in Cork.
R.	(172)	The excess is due mainly to additional costs in implementing the construction reform programme (new suite of contracts and related material).
S.	709	Savings arose due to a contingency fund within the subhead being unexpended and a number of projects not proceeding or proceeding more slowly than was anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	100,000	-
2. Receipts from Departments in respect of Foreign Language Classes	36,000	63,116
3. Ireland/Wales Transnational Interreg	-	2,400
4. Miscellaneous	<u>8,799,000</u>	<u>9,647,879</u>
Total	<u>8,935,000</u>	<u>9,713,395</u>

Explanation of Variation

1. Misclassification - The sum of €100,000 was intended for U.4 (Miscellaneous - Recovery from the Attorney General's Office of overhead expenses).
2. There were higher than anticipated receipts from other Government Departments in respect of foreign language classes.
4. Receipts under this heading fluctuate and are difficult to estimate accurately.

9 COMMITMENTS

Commitments at year end totalled €237,078

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	186,190	57	10	18,867
Overtime and extra attendance	583,535	173	31	34,158
Miscellaneous	<u>352,648</u>	349	4	32,452
Total extra remuneration	<u>1,122,373</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

The 2006 Estimate provision includes carry-forward savings of €1m from 2005.

A provision for a deferred surrender of unspent capital of €1.1m was made under Section 91 of the Finance Act, 2004.

This account includes expenditure of €285,925 in respect of 6 officers who were serving outside the Department for all or part of 2005 and whose salaries were paid from the main salary subhead of the Department.

A total of €54,023 was spent on merit awards. This comprised 157 individual awards and 19 group awards. The payments, which were in respect of 2004, ranged from €50 to €1,950.

6 officers received a total of €8,250 in *ex-gratia* payments in recognition of exceptional performance. The payments ranged from €800 to €2,250.

A total of 21 officers received €38,610 in respect of Special Service Payments under the terms of the AHCPs 1% PCW restructuring agreement.

Payments totalling €2,879,606 were paid in respect of Department of Finance projects from the Information Society Fund (Subhead P. of the Vote).

Payments totalling €143,867 were made from the Change Management Fund (Subhead M. of the Vote) in relation to the following projects for the Department of Finance:

	€
Performance Verification	16,265
PMDS Evaluation	87,120
Leaders for Tomorrow Programme	34,515
Asst. Secretary Network Annual Conference	5,200
Irish Evaluation Network (Policy Institute)	<u>767</u>
	<u>143,867</u>

The Net Allied Services Expenditure of €15,368,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€'000
7	Superannuation and Retired Allowances	11,443
10	Office of Public Works	3,442
20	Garda Síochána	240
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	<u>243</u>
		<u>15,368</u>

12 EU FUNDING

The Outturn shown in Subheads J.1, J.2, N.1 and N.2 includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate €	Outturn €
J.1.	Structural Funds Technical Assistance and Other Costs	2,588,516	1,619,296
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	648,000	648,000
N.1.	Peace Programme	7,491,000	7,991,000
N.2.	Northern Ireland INTERREG	<u>4,478,000</u>	<u>3,978,000</u>
		<u>15,205,516</u>	<u>14,236,296</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €	Cumulative Expenditure to 31/12/2005 €
Civil Service Arbitration Board	1950/51	30,141	677,202
Review Body on Higher Remuneration in the Public Sector	1969/70	109,859	2,023,456
Civil Service Appeals Board	1993	3,030	56,214
Public Service Benchmarking Body	2000	293	4,949,557
Disabled Drivers Appeals Board*	1989	276,520	276,520
Credit Union Advisory Committee**	1967	19,152	109,946
		<u>438,995</u>	<u>8,092,895</u>

* The Board was established in 1989; its expenses were previously paid through the Vote of the Department of Health and Children.

** Previously paid through the Vote of the Department of Enterprise, Trade and Employment.

14 NATIONAL LOTTERY FUNDING

Subhead	Estimate Provision €000	Outturn €000
L. Payment to the Promoters of Certain Charitable Lotteries:	<u>7,730</u>	<u>7,729</u>
Detailed Breakdown		€
Associated Charities Trust		38,427
Asthma Society of Ireland		141,773
Cappoquin Community Development Company Ltd.		12,236
Drogheda Community Services Centre		82,042
Gael Linn		407,162
Irish Cancer Society		358,684
Irish Lung Foundation Ltd.		219,886
Irish M.E. Trust		176,137
Irish Society for the Prevention of Cruelty to Children		350,632
Irish Wheelchair Association		22,063
Longford Cathedral Circle		50,270
Mulranny Day Centre		15,649
Polio Fellowship of Ireland		358,683
Rehab Group		5,314,136
The Hanly Centre		101,180
West of Ireland Alzheimer Foundation		80,210

15 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	10
IT Consumables	<u>55</u>
	<u>65</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	927
Pay Related Social Insurance	255
Professional Services Withholding Tax	156
Value Added Tax	9
Pensions	<u>204</u>
Total	<u><u>1,551</u></u>

THOMAS CONSIDINE

Accounting Officer
DEPARTMENT OF FINANCE
27 June 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.


JOHN PURCELL

Comptroller and Auditor General
12 September 2006

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	184,553	168,441	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	36,112	33,560	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	1,918	1,978	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	47,427	39,048	-
E. PENSIONS, ALLOWANCES AND GRATUITIES IN RESPECT OF UNESTABLISHED OFFICERS AND THEIR SPOUSES AND CHILDREN AND OTHER PENSIONS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	22,496	16,725	-
F. INJURY GRANTS AND MEDICAL FEES	215	299	-
G. PENSIONS TO RESIGNED AND DISMISSED ROYAL IRISH CONSTABULARY, INCLUDING WIDOWS	12	4	-
H. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	183	71	-
Gross Total	292,916	260,126	-
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	36,146	43,651	-
Net Total	<u>256,770</u>	<u>216,475</u>	-
SURPLUS TO BE SURRENDERED	€40,295,470		

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		97	
PMG Balance and Cash	5,640		
Orders Outstanding	(2,529)	3,111	
Total Current Assets			3,208
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			3,208
Net Current Assets			Nil
Net Assets			Nil

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		40,295
Exchequer Grant Undrawn		(37,087)
Net Liability to the Exchequer		3,208
Represented by:		
Debtors		
Net PMG Position and Cash	3,111	
Debit Balances: Suspense	97	3,208

3 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.	16,112	The estimate was greater than required in terms of numbers retiring and amounts.
B.	2,552	The variation was due to overestimation of the numbers in receipt of Spouses and Children's pensions.
C.	(60)	The variation was due to an underestimation of the numbers applying for <i>ex-gratia</i> payments in 2005.
D.	8,379	The variation was due to overestimation of the numbers of officers who would retire in the course of the year.
E.	5,771	The variation was due to overestimation of the numbers of unestablished officers who would retire in the course of the year.
F.	(84)	The variation was due to an underestimation of the number and value of claims in 2005.
H.	112	Estimated costs associated with the development of the proposed Pensions Benefit Statement System did not arise.

4 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Repayment by the British Government of sums paid on its behalf under the Agreement dated 27 June 1929, interpreting and supplementing Article 10 of the Treaty of 6th December 1921 and in respect of certain <i>ex-gratia</i> supplements and pensions.	-	-
2 Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	9,630,000	9,900,000
3 Receipts in respect of pension liability of staff on loan, <i>etc.</i>	444,000	1,070,092
4 Contributions to Spouses and Children's Pension Schemes for Civil Servants and others.	16,717,000	16,855,713
5 Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95).	7,404,000	12,112,525
6 Repayment of Gratuities, <i>etc.</i>	163,000	944,840
7 Purchase of Notional Service.	1,737,000	2,723,881
8 Miscellaneous	<u>51,000</u>	<u>44,140</u>
Total	<u>36,146,000</u>	<u>43,651,191</u>

Explanation of Variations

- 2 Receipts were greater than anticipated.
- 3 The number of staff on loan can vary from year to year making estimation difficult.
- 5 The variation was due to underestimation of the number of contributors and the level of contributions.
- 6 It is not possible to accurately forecast the number and value of gratuities repaid each year.
- 7 It is difficult to predict how many officers will avail of the purchase scheme each year.
- 8 It is not possible to predict miscellaneous receipts accurately.

5 DETAILS OF EXTRA REMUNERATION

In 2005, there were no waivers of abatement of pension. In the case of five civil servants, where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 MISCELLANEOUS

A total of €3,843 in respect of irrecoverable overpayments of pensions was written off.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
27 June 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for Superannuation and Retired Allowances. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES.	455	336	-
A.2. TRAVEL AND SUBSISTENCE	30	13	-
A.3. INCIDENTAL EXPENSES	44	14	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	22	8	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	28	4	1
A.6. OFFICE PREMISES EXPENSES	<u>28</u>	<u>24</u>	=
TOTAL	<u>607</u>	<u>399</u>	<u>1</u>
SURPLUS TO BE SURRENDERED	€208,307		

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			399
Changes in Capital Assets			
Purchases Cash	(4)		
Depreciation	<u>2</u>	5	
Changes in Net Current Assets			
Decrease in Closing Accruals	<u>(4)</u>	<u>(4)</u>	<u>1</u>
Direct Expenditure			400
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>192</u>
Operating Cost			<u>592</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000
Capital Assets (Note 3)		18
Current Assets		
Prepayments	2	
Other Debit Balances:		
PMG Balance	104	
Net Liability from the Exchequer (Note 4)	<u>4</u>	
Total Current Assets	<u>110</u>	
Less Current Liabilities		
Accrued Expenses	3	
Other Credit balances:		
Due to Vote 9 (Revenue Commissioners)	<u>108</u>	
Total Current Liabilities	<u>111</u>	
Net Current Liabilities		<u>(1)</u>
Net Assets		<u>17</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	33	29	62
Additions	4	-	4
Disposals	-	-	-
Gross Assets at 31 December 2005	<u>37</u>	<u>29</u>	<u>66</u>
Accumulated Depreciation			
Opening Balance at 1 January 2005	19	20	39
Depreciation for the year	6	3	9
Depreciation on disposals	-	-	-
Cumulative Depreciation at 31 December 2005	<u>25</u>	<u>23</u>	<u>48</u>
Net Assets at 31 December 2005	<u>12</u>	<u>6</u>	<u>18</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000
Surplus to be surrendered	208
Exchequer Grant Undrawn	<u>(212)</u>
Net Liability to the Exchequer	<u>(4)</u>
Represented by:	
Debtors	
PMG Balance	104
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	<u>(108)</u>
	<u>(4)</u>

5 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub head	Less/(More) Than Provided €000	Explanation
A.1.	119	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2005
A.2.	17	See explanation for Subhead A.1.
A.3.	30	See explanation for Subhead A.1.
A.4.	14	See explanation for Subhead A.1.
A.5.	24	See explanation for Subhead A.1.

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEALS COMMISSIONERS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Appeal Commissioners. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 2 of the report for 2005 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	279,732	283,001	-
A.2. TRAVEL AND SUBSISTENCE	5,438	5,191	206
A.3. INCIDENTAL EXPENSES	13,960	14,525	905
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	15,078	15,715	1,117
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	31,254	27,696	1,525
A.6. OFFICE PREMISES EXPENSES	8,950	7,139	771
A.7. CONSULTANCY SERVICES	16,315	17,946	4,652
A.8. MACHINERY AND EQUIPMENT FOR SECURITY PRINTING AND STAMPING	300	422	7
A.9. MOTOR VEHICLES	2,966	2,952	701
A.10. LAW CHARGES, FEES AND REWARDS	7,902	6,822	1,210
A.11. COMPENSATION AND LOSSES	203	105	1
A.12. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REVENUE ON-LINE SERVICES (ROS)	<u>4,824</u>	<u>4,840</u>	-
GROSS TOTAL	386,922	386,354	11,095
<i>Deduct:</i>			
A.13. APPROPRIATION-IN-AID	<u>36,767</u>	<u>40,528</u>	<u>(1,421)</u>
NET TOTAL	<u>350,155</u>	<u>345,826</u>	<u>9,674</u>
SUPRPLUS TO BE SURRENDERED	€4,329,094		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			345,826
Changes in Capital Assets			
Purchases Cash	(13,905)		
Disposals Cash	46		
Depreciation	28,398		
Gain on Disposals	<u>(31)</u>	14,508	
Assets under Development			
Cash Payments		(25,190)	
Changes in Net Current Assets			
Increase in Closing Accruals	4,808		
Decrease in Stock	<u>71</u>	<u>4,879</u>	<u>(5,803)</u>
Direct Expenditure			340,023
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	49,914		-
Notional Rent	<u>16,542</u>		<u>66,456</u>
Operating Cost			<u>406,479</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			70,049
Assets under Development (Note 4)			<u>4,043</u>
			74,092
Current Assets			
Stock (Note 12)		1,820	
Prepayments		2,891	
Accrued Income		1,880	
Other Debit Balances:			
Shared Buildings Advances	700		
Advances to OPW for Building Works etc.	4,624		
Advances for Travel and Subsistence purposes	33		
Miscellaneous Suspense	67		
Recoupable Expenditure	984		
Vote 8 (Appeals Commissioners)	<u>108</u>	6,516	
PMG Balance and Cash	9,552		
Less Orders Outstanding	<u>(1,496)</u>	<u>8,056</u>	
Total Current Assets		<u>21,163</u>	
Less Current Liabilities			
Accrued Expenses		13,986	
Deferred Income		459	
Other Credit Balances:			
Payroll Deductions	4,620		
Due to State (Note 13)	8,067		
Vote Deposits	<u>1,705</u>	14,392	
Net Liability to the Exchequer (Note 5)		<u>180</u>	
Total Current Liabilities		<u>29,017</u>	
Net Current Liabilities			<u>(7,854)</u>
Net Assets			<u>66,238</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Equipment €000	Furniture & Fittings €000	Totals €000
¹ Cost or Valuation at 1 January 2005	249,852	46,263	296,115
Additions	40,576	1,148	41,724
Disposals	(1,420)	(79)	(1,499)
Gross Assets at 31 December 2005	<u>289,008</u>	<u>47,332</u>	<u>336,340</u>
Accumulated Depreciation:			
*Opening Balance at 1 January 2005	205,681	33,696	239,377
Depreciation for the year	25,954	2,444	28,398
Depreciation on disposals	(1,405)	(79)	(1,484)
Cumulative Depreciation at 31 December 2005	<u>230,230</u>	<u>36,061</u>	<u>266,291</u>
Net Assets at 31 December 2005	<u>58,778</u>	<u>11,271</u>	<u>70,049</u>

¹Opening balances for Cost and Accumulated Depreciation for Equipment have been amended due to adjustment in respect of motor vehicles.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	6,630
Cash Payments for the Year	25,190
Transferred to Asset Register	(27,777)
Amounts carried forward at 31 December 2005	<u>4,043</u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered		4,329
Exchequer Grant Undrawn		(4,149)
Net Liability to the Exchequer		<u>180</u>
Represented by:		
Debtors		
Net PMG position and cash	8,056	
Shared Building Advances	700	
Advances to O.P.W for building works etc.	4,624	
Advances for Travel and Subsistence purposes	33	
Miscellaneous Suspense	67	
Recoupable Expenditure	984	
Vote 8 (Appeal Commissioners)	<u>108</u>	14,572
Less Creditors		
Payroll Deductions	(4,620)	
Due to State	(8,067)	
Vote Deposits	<u>(1,705)</u>	(14,392)
		<u>180</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

- 1 An amount of €376,457 in respect of bank interest on Revenue Accounts held with the Central Banks was paid to the Exchequer.
- 2 The sum of €217,771 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act 1994
- 3 Witness Expenses amounted to €209.

7 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub head	Less/(More) Than Provided €000	Explanation
A.8.	(122)	Expenditure on specialised printing equipment which had originally been planned for in 2004 did not arise until 2005
A.11.	98	Fewer cases were finalised than had been anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts for services relating to Pay-Related Social Insurance Scheme	32,224,000	32,224,000
2 Moneys received for special attendance of officers	300,000	279,582
3 Fines, forfeitures, law costs recovered	3,000,000	5,037,394
4 Proceed of custom sales	50,000	187,944
5 Bill of entry receipts	30,000	-
6 Receipts from sale of official cars	20,000	45,974
7 Inward Processing Compensatory Interest	10,000	7,351
8 Miscellaneous	<u>1,133,000</u>	<u>2,745,899</u>
Total	<u>36,767,000</u>	<u>40,528,144</u>

Explanation of Variation

- 2 Receipts cannot be accurately estimated.
- 3 It is difficult to estimate receipts for these items
- 4 Receipts vary with the quantity of seizures sold and the prices realised.
- 5 Revenue no longer issue Vehicle Registration Certificates. The main source of income under this heading was for the issue of replacement Certificates where the original had been lost.
- 6 The number of cars sold was greater than anticipated.
- 7 Difficult to estimate receipts for this item
- 8 Receipts cannot be closely estimated.

9 COMMITMENTS

Commitments likely to materialise amount to €3,389,163

10 DETAILS OF EXTRA REMUNERATION 2005

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,075,411	849	20	17,731
Overtime and extra attendance	9,379,776	3,231	380	43,132
Shift and roster allowances	647,379	163	41	16,231
Miscellaneous	<u>388,566</u>	95	21	22,793
Total extra remuneration	<u>11,491,132</u>			

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €350,000 was included in the Estimate for 2006.

A sum of €29,889 was received from the Change Management Fund, Subhead M of the vote for the Office of the Minister for Finance.

A sum of €576,907 was received from the Information Society Fund, Subhead P of the Vote of the Office of the Minister for Finance.

A total of €501,022 was spent on Exceptional Performance Awards (i.e. 297 individual awards ranging from €50 to €5,000 and 22 groups awards ranging from €275 to €7,402).

The cost of Revenue staff on loan to other Departments without recoupment was €686,103.

Following an agreement reached with the relevant union, and sanctioned by the Department of Finance, a payment of €109,980 was paid to six staff as compensation for loss of earnings as a result of reorganisation and redeployment.

Compensation of €23,205 was paid in respect of legal action taken by a member of the public.

Compensation of €69,448 was paid in respect of legal action taken by members of staff.

109 awards were made under the Input (Staff Suggestion) Scheme. Total payments amounted to €54,708.

12 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	1,263
IT Consumables etc.	<u>557</u>
	<u>1,820</u>

13 LIABILITIES DUE TO STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	5,804
Pay Related Social Insurance	2,012
Withholding Tax	154
Value Added Tax (Intra EU Acquisitions)	97
	<u>8,067</u>

FRANK M. DALY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Revenue Commissioners. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 2 of the report for 2005 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	35,269	33,063	-
A.2. TRAVEL AND SUBSISTENCE	1,700	1,820	144
A.3. INCIDENTAL EXPENSES	1,200	1,321	(8)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,380	1,686	127
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,676	3,291	(139)
A.6. OFFICE PREMISES EXPENSES	1,061	897	112
A.7. CONSULTANCY SERVICES	268	63	-
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	705	702	2
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND	2,539	2,539	-
C.2. GRANTS FOR CERTAIN REFURBISHMENT WORKS	1,370	370	-
C.3. GRANT TO LOUVAIN INSTITUTE	1,500	1,500	-
D. PURCHASE OF SITES AND BUILDINGS	31,028	20,174	-
E. NEW WORKS, ALTERATIONS AND ADDITIONS	179,844	122,933	1,113
F.1. MAINTENANCE AND SUPPLIES	32,949	34,244	1,130
F.2. GOVERNMENT SUPPLIES AGENCY	975	789	49
F.3. RENTS, RATES, ETC.	114,961	112,732	(8,956)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	995	961	186
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	2,671	2,848	32
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	928	911	14
H.2. FLOOD RELIEF PROJECTS	20,000	16,168	171
H.3. DRAINAGE - MAINTENANCE	15,904	15,840	227
H.4. ENGINEERING WORKS	72	18	-
H.5. FLOOD RELIEF - HUMANITARIAN AID	61	-	-
I.1. HISTORIC PROPERTIES	15,030	16,242	401
I.2. NATIONAL MONUMENTS	17,005	16,822	241
I.3. VISITOR SERVICES	<u>6,640</u>	<u>7,742</u>	<u>31</u>
Gross Total	489,731	415,676	(5,123)
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	<u>20,370</u>	<u>22,619</u>	<u>6,770</u>
Net Total	<u>469,361</u>	<u>393,057</u>	<u>(11,893)</u>
SURPLUS FOR THE YEAR	€76,304,013		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€23,699,000		
SURPLUS TO BE SURRENDERED	€52,605,013		

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 – Office of Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with exceptions listed here.

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2005, which were paid for during January and February 2006.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2005 for goods or services provided in 2005 which were unpaid on that date.

(c) Operating Cost Statement

This statement includes amounts for Notional Rents on State-owned office accommodation based on the estimated replacement cost of renting standard office accommodation. It does not include unique or prestige buildings or properties in the OPW property portfolio such as Áras an Uachtaráin, the Farmleigh Estate and Dublin Castle, to which standard rental values would not be applicable.

(d) Statement of Capital Assets : Valuation of Land and Buildings

- (i) For the major part of the portfolio, estimates are based on building cost norms and standard land values have been used.
- (ii) In 1999, State-owned properties occupied by OPW itself were valued on the “existing use” basis.
- (iii) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (iv) When a property is sold and its valuation has been based on building cost norms and standard land values, the property is revalued in the Assets Register to reflect actual disposal proceeds.
- (v) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (vi) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is insignificant in the context of the overall OPW property portfolio.
- (vii) The term "additions" for Land and Buildings in Note 4 - Statement of Capital Assets refers only to the purchase price of properties acquired or the construction cost of new buildings.
- (viii) The method of assessment of property values is reviewed by the OPW on an ongoing basis.

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2005, are not shown as Capital Assets Under Development.

(f) Depreciation

Vehicles

The purchase price is depreciated by 25% in the year of purchase. For each succeeding year the written down value is reduced by 15%. This formula was applied to all OPW vehicles except engineering plant, such as excavators. In the case of such plant, depreciation was calculated on the basis of use, rather than age of plant.

In the case of Heritage assets, plant and machinery is depreciated at 10% per annum.

Other Capital Assets

Depreciation policy applied was determined locally. This was necessary because of the mix of assets concerned and in view of local knowledge and experience.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn ¹			393,057
Changes in Capital Assets			
Purchases Cash	(27,288)		
Disposals Cash ²	98		
Depreciation	6,124		
Gain on Disposals ³	<u>(78)</u>	(21,144)	
Assets under Development			
Cash Payments (Note 5)		(379)	
Changes in Net Current Assets			
Increase in Closing Accruals	282		
Increase in Stock	<u>(66)</u>	<u>216</u>	<u>(21,307)</u>
Direct Expenditure			371,750
Expenditure on services provided free to other Departments (Allied Services)	(226,098)		
Expenditure on services where OPW acts as client ⁴	<u>(34,860)</u>		<u>(260,958)</u>
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			110,792
Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	19,845		
Notional Rents payable by OPW	<u>4,394</u>		<u>24,239</u>
Operating Cost ⁵			<u>135,031</u>

Notes:

- The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€393.057m) whereas the total financial transactions of the OPW during 2005, including direct expenditure incurred by OPW and charged to other Votes, amounted to €517m.
- The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2005, to the value of €56.691m, which were lodged directly to the Exchequer (Note 7 refers).
- The Gain on Disposals figure does not include a gain of €46m in the net book value of a number of properties sold in 2005 as this would substantially reduce and therefore distort, the Operating Cost of the OPW.
- The Direct Expenditure figure has been reduced by an amount of €34.86m which is the net cost of services where OPW acts as client in carrying out works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties). The cost of such works do not form part of the running costs of OPW.
- The Operating Cost figure does not include an amount for notional income.
 - Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €93m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €42.031m.
 - Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			2,585,612
Assets under Development (Note 5)			<u>319</u>
			2,585,931
Current Assets			
Stocks (Note 13)		1,621	
Prepayments		9,743	
Accrued Income		6,789	
EMTS - Current Account		598	
Central Bank Account Balances	95,349		
Orders Outstanding	<u>(33,044)</u>	<u>62,305</u>	
Total Current Assets		<u>81,056</u>	
Less Current Liabilities			
Accrued Expenses		4,620	
Deferred Income		19	
Other Credit Balances:			
Suspense	58,643		
Due to State (Note 14)	<u>2,719</u>	61,362	
Net Liability to the Exchequer (Note 6)		<u>943</u>	
Total Current Liabilities		<u>66,944</u>	
Net Current Assets			<u>14,112</u>
Net Assets			<u>2,600,043</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	2,535,619	33,895	14,293	10,301	2,594,108
Additions	34,967	3,827	1,230	1,165	41,189
Disposals	<u>(11,259)</u>	<u>(964)</u>	<u>-</u>	<u>-</u>	<u>(12,223)</u>
Gross Assets at 31 December 2005	<u>2,559,327</u>	<u>36,758</u>	<u>15,523</u>	<u>11,466</u>	<u>2,623,074</u>
Accumulated Depreciation					
Opening Balance at 1 January 2005	-	18,280	9,016	4,908	32,204
Depreciation for the year	-	3,178	1,931	1,015	6,124
Depreciation on Disposals	<u>-</u>	<u>(866)</u>	<u>-</u>	<u>-</u>	<u>(866)</u>
Cumulative Depreciation at 31 December 2005	<u>-</u>	<u>20,592</u>	<u>10,947</u>	<u>5,923</u>	<u>37,462</u>
Net Assets at 31 December 2005	<u>2,559,327</u>	<u>16,166</u>	<u>4,576</u>	<u>5,543</u>	<u>2,585,612</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	Plant and Machinery €000	In House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2005	149	-	149
Cash Payments for the Year	100	279	379
Transferred to Asset Register	(209)	-	(209)
Amounts carried forward at 31 December 2005	<u>40</u>	<u>279</u>	<u>319</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		52,605
Deferred Surrender		23,699
Exchequer Grant undrawn		<u>(75,361)</u>
Net Liability to the Exchequer		<u>943</u>
Represented by:		
Debtors		
Net Central Bank Position		62,305
Creditors		
Due to State (Note 14)	(2,719)	
Credit Balances: Suspense	<u>(58,643)</u>	<u>(61,362)</u>
		<u>943</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	56,691,494

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	205	This saving relates to a reduced level of consultancy due to the revised timing of change projects.
C.2.	1,000	The payment of the grant in respect of All Hallows Library did not fall due until 2006.
D.	10,854	The saving arose as anticipated purchases of Decentralisation sites did not proceed in 2005 due to negotiation and market related issues.
E.	56,911	The saving was due primarily to the rate of expenditure on the Decentralisation projects being programmed over a longer period.
F.2.	186	The saving arose due to demands on the Subhead being less than anticipated, particularly in relation to advertising.
G.	(177)	The excess was due to purchase of replacement plant and machinery to comply with Health & Safety legislation.
H.2.	3,832	The saving arose as a result of delays to a number of Flood Relief Schemes.
H.4.	54	The saving was due to the completion of the project at a lower price than anticipated.
H.5.	61	Responsibility for Flood Relief Humanitarian Aid was transferred to the Department of Social and Family Affairs with effect from 2005.
I.1.	(1,212)	The excess was due to additional essential maintenance works at a number of Historic Property Sites.
I.3.	(1,102)	An increase in the number and costs of guides at visitor sites resulted in an excess on this Subhead.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents	3,500,000	4,058,760
2. Dublin Castle Receipts	751,000	938,428
3. Sales of Property	100,000	12,607
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,000,000	500,000
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	8,653,000	9,798,870
6. Fees etc., in connection with the operation of the Local Loans Fund	3,000	3,306
7. Miscellaneous, including sales of surplus stores, hire of plant etc.	368,000	1,150,533
8. Services at National Monuments and Historic Properties Visitor Centres	820,000	811,864
9. Charges at National Monuments and Historic Properties	4,575,000	4,842,725
10. Miscellaneous Heritage receipts	<u>600,000</u>	<u>501,822</u>
Total	<u>20,370,000</u>	<u>22,618,915</u>

Explanation of Variations

1. Rental income was greater than anticipated mainly due to receipt of long standing arrears.
2. The excess resulted from an increase in paying customers for conference and banqueting facilities and unexpected increases in tourist numbers.
3. Proceeds from most property sales in 2005 were submitted to the Exchequer as Extra Exchequer Receipts (see Note 7).
4. The transfer of funds from the GSA operating accounts to Appropriations-in-Aid in 2005 was overestimated.
5. The excess receipts resulted from the decision to continue billing Departments for services provided by Building Maintenance Services.
7. Miscellaneous receipts exceeded expectations due mainly to greater than anticipated bank interest received on cash balances and the cancellation of payable orders relating to previous accounting periods.
9. The excess reflects the buoyancy in the tourism industry and additional visits to fee-paying sites.
10. Miscellaneous receipts were less than anticipated.

10 COMMITMENTS**(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2006 and subsequent years is estimated to be €2,859,716.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2005 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2005.

	€
Expenditure in 2005	89,909,488
Commitments to be met in subsequent years	76,504,000

(C) Major Capital Projects

Expenditure was incurred on thirteen major projects during 2005 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/04 €	Expenditure 2005 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	25,162,153	19,570,647	5,667,200	50,400,000
New State Laboratory, Backweston	68,599,443	3,173,388	6,927,169	78,700,000
Department of Agriculture - New Laboratory, Backweston	101,095,655	12,889,630	6,614,715	120,600,000
Department of Finance - 7-9 Merrion Row	1,029,537	1,611,282	21,059,181	23,700,000
Department of Agriculture - Longtown Farm Project	772,738	42,062	12,185,200	13,000,000
Department of Agriculture - Food Safety Centre	307,411	218,308	23,074,281	23,600,000
Ballymun Garda HQ & D/Social & Family Affairs Offices	240,118	26,075	19,733,807	20,000,000
Garda College, Templemore	29,280	15,156,221	4,814,499	20,000,000
Kilkenny Drainage Scheme	37,408,795	5,127,316	5,263,889	47,800,000
Government Offices, The Glen, Waterford	18,769,846	137,225	-	18,907,071
Social & Family Affairs - Goldsmith House	10,827,128	345,544	300,000	11,472,672
Roscommon Government Offices	9,704,078	9,904	386,000	10,099,982
NMI Collins Barracks - Military History Exhibition	366,462	2,769,519	4,540,690	7,676,671

There were commitments outstanding at the end of 2005 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties for civil service grades	417,888	97	14	23,292
Overtime for civil service grades	225,357	92	10	20,899
Higher, special or additional duties for OPW grades ¹	1,316,812	1,921	117	19,974
Overtime for OPW grades ¹	6,551,691	1,712	338	38,631
Miscellaneous	<u>53,619</u>	44	4	13,300
Total extra remuneration	<u>8,565,367</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

¹ Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling €207,544 and ranging from €357 to €41,574, were paid in ten cases of personal injury claims by employees (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and sanction of the State Claims Agency apply).

Sums totalling €89,834 and ranging from €920 to €37,500 were paid in settlement of five claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Five ex-gratia payments totalling €3,603 and ranging from €300 to €986 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Nine payments totalling €11,575 and ranging from €100 to €3,934 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package was put into a fund and used to pay for a social function for all staff of the Office (Administrative Budget Agreement paragraph 8.1.4 and E101/1/92).

The outturn for Subhead A.1. includes expenditure of €65,862 in respect of the salaries of two officers on loan to the Department of Justice, Equality & Law Reform without repayment.

Three retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €75,013.

Penalty interest payments amounting to €21,607 were made by OPW in 2005 under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1.8m from the Vote for 2005 was included in the Estimate for 2006.

Under the provisions of Section 91 of the Finance Act 2004, €23.699m of unspent allocation in respect of the capital elements of the Subheads D. and E. was carried forward to 2006.

In addition to expenditure under Subhead A.3., a sum of €3,400 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of costs incurred on PMDS training in 2005.

In addition to expenditure under Subhead A.7., a sum of €18,009 was received from the Change Management Fund, Subhead M. of Vote 6, Department of Finance, in respect of consultancy costs incurred on the Management Information Framework (MIF) project in 2005.

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments and Agencies. Funding for this expenditure is provided to OPW by the sponsoring Department/Agency and appears as a charge on the account of the client organisation. The main areas of expenditure in 2005 were Major Capital Works (€42.4m), Health & Safety Works (€18.7m), Maintenance Works (€15.7m), Purchase of Sites and Buildings (€10.6m), Leasing of Accommodation (€8.7m), Prison Projects (€2.7m), Furniture Services (€0.99m) and Energy Costs (€0.24m).

Miscellaneous Items (Cont'd)

OPW acquired ownership of two companies when purchasing the Battle of the Boyne site and the Department of Justice Headquarters at 72/76 St Stephen's Green, namely Public Property Development Limited (formerly Deepriver Limited) and Colmstock Properties. Both companies were put into liquidation in 2005.

13 STOCKS

Stocks at 31 December 2005 comprise:

	€000
Engineering Stocks	879
Heritage Depot Stocks	318
Building Materials	320
Paper and Stationery	66
Miscellaneous Stocks	<u>38</u>
	<u>1,621</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:

	€000
Withholding Tax	891
Income Tax	682
Pay Related Social Insurance	736
Value Added Tax	113
Pension Contributions	76
Receipts from Sales of State Property	219
Loan Repayments	<u>2</u>
	<u>2,719</u>

15 NEW WORKS, ALTERATIONS AND ADDITIONS**Analysis of Major Expenditure in 2005**

Project Title:	Estimated Provision €	Outturn €
1. Garda Stations	12,362,000	11,199,371
2. Templemore Garda College	18,000,000	15,156,221
3. Rationalisation of Office Accommodation	19,561,000	5,987,427
4. Agriculture	1,062,000	52,010
5. Universal Access	5,000,000	1,370,355
6. Health and Safety	2,000,000	1,399,433
7. Cultural Institutions	8,804,000	4,670,798
8. National Library - James Joyce Exhibition	500,000	579,585
9. Department of Agriculture and Food - Longtown Farm	1,250,000	42,062
10. Decentralisation	40,000,000	3,702,284
11. Minor New Works	9,884,000	20,519,605
12. Leinster House Projects	4,090,000	7,095,865
13. National Conference Centre	1,000,000	1,119,912
14. EXPO 2005	3,250,000	1,935,551
15. Irish Architectural Archive	460,000	371,460
16. Marine Institute Galway	22,700,000	19,570,647
17. Roscommon Decentralisation	396,000	9,904
18. State Laboratories and Department of Agriculture and Food Laboratories	25,153,000	16,063,018
19. Land Registry - Santry Warehouse	1,000,000	238,105
20. Revenue Commissioners - Elizabeth Fort Cork	120,000	126,812
21. Monaghan Memorial Monument	250,000	-
22. The Glen, Waterford	100,000	137,225
23. SFA - Goldsmith House	427,000	345,544
24. Department of Finance, 7/9 Merrion Row	-	1,611,282
25. Civil Defence Roscrea	-	2,075,682
26. Central Fisheries Board, Swords	-	1,538,744
27. Other Projects	<u>2,475,000</u>	<u>6,014,521</u>
Total	<u>179,844,000</u>	<u>122,933,423</u>

16 SERVICES SUPPLIED TO OTHER DEPARTMENTS 2005 (SUBHEAD F.3. - RENTS, RATES ETC.)

Departments, etc	Estimate Provision €	Outturn €
Oireachtas	786,000	1,077,513
Taoiseach	227,000	827,330
Finance	3,961,000	3,371,975
Central Statistics Office	248,000	530,942
Comptroller and Auditor General	292,000	559,513
Revenue	19,932,000	20,773,905
Office of Public Works	6,791,000	7,838,831
Attorney General	36,000	43,048
Director of Public Prosecutions	1,055,000	1,066,284
Valuation Office	1,650,000	1,705,748
Civil Service Commission	2,153,000	2,159,224
Ombudsman	1,613,000	1,150,707
Chief State Solicitor's Office	405,000	248,157
Justice, Equality & Law Reform	13,759,000	14,136,116
Garda Síochána	873,000	654,052
Prisons	4,721,000	3,407,737
Court Services	1,250,000	995,204
Land Registry	2,616,000	1,773,852
Charitable Donations	95,000	111,641
Environment, Heritage & Local Government	2,184,000	2,203,095
Education & Science	6,195,000	5,225,850
Foreign Affairs	5,793,000	5,666,048
Social and Family Affairs	13,000,000	12,153,436
Health and Children	2,215,000	2,632,904
Agriculture and Food	5,565,000	5,691,593
Enterprise, Trade and Employment	6,106,000	5,803,527
Communications, Marine and Natural Resources	3,837,000	4,468,516
Transport	5,056,000	4,271,232
Community, Rural and Gaeltacht Affairs	1,142,000	1,022,142
Arts, Sport and Tourism	638,000	648,948
Defence	767,000	513,137
Total	<u>114,961,000</u>	<u>112,732,207</u>

17 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

The Office of Public Works operates the Performance Management and Development System (PMDS) which assists in identifying staff training needs for financial management and accounting skills and facilitates the organisation and sourcing of training needs.

A Risk Management Committee has been established in the Office of Public Works and a risk assessment and management regime covering business, financial and accounting risks is in place.

The Office has up-to-date computer desk-top hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice. In addition, the Office is at an advanced stage of planning for a new Financial Management System.

Finally, the structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

SEÁN BENTON

Accounting Officer

OFFICE OF PUBLIC WORKS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Public Works. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,616	4,813	-
A.2. TRAVEL AND SUBSISTENCE	95	57	4
A.3. INCIDENTAL EXPENSES	316	464	(27)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	161	128	2
A.5. APPARATUS AND CHEMICAL EQUIPMENT	7,572	5,216	(62)
A.6. OFFICE PREMISES EXPENSES	1,513	1,596	172
A.7. CONSULTANCY SERVICES	<u>278</u>	<u>374</u>	<u>21</u>
Gross Total	14,551	12,648	110
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>192</u>	<u>88</u>
Net Total	<u>14,451</u>	<u>12,456</u>	<u>22</u>
SURPLUS TO BE SURRENDERED	€1,994,899		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			12,456
Changes in Capital Assets			
Purchases Cash	(4,722)		
Depreciation	1,352		
Loss on Disposals	<u>13</u>	(3,357)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(608)		
Increase in Stock	<u>(35)</u>	<u>(643)</u>	<u>(4,000)</u>
Direct Expenditure			8,456
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	542		
Notional Rents	<u>650</u>		<u>1,192</u>
Operating Cost			<u>9,648</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			4,397
Current Assets			
Stocks (Note 11)		115	
Prepayments		177	
Accrued Income		88	
Other Debit Balances:			
Travel Imprests	1		
Prepaid Expenses	<u>7</u>	8	
Net Liability to the Exchequer (Note 4)		236	
PMG Balance and Cash	(16)		
Orders Outstanding	<u>(14)</u>	<u>(30)</u>	
Total Current Assets		<u>594</u>	
Less Current Liabilities			
Accrued Expenses		287	
Other Credit Balances:			
Due to the State (Note 12)	169		
Payroll Deductions	42		
Miscellaneous	<u>3</u>	<u>214</u>	
Total Current Liabilities		<u>501</u>	
Net Current Assets			<u>93</u>
Net Assets			<u>4,490</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2005	4,091	3	32	4,126
¹ Prior year adjustment	84	=	=	84
	4,175	3	32	4,210
Additions	4,434	288	-	4,722
Disposals	(38)	(3)	=	(41)
Gross Assets at 31 December 2005	<u>8,571</u>	<u>288</u>	<u>32</u>	<u>8,891</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	3,134	1	22	3,157
¹ Prior year adjustments	16	=	(3)	13
	3,150	1	19	3,170
Depreciation for the year	1,317	29	6	1,352
Depreciation on Disposals	(27)	(1)	=	(28)
Cumulative Depreciation at 31 December 2005	<u>4,440</u>	<u>29</u>	<u>25</u>	<u>4,494</u>
Net Assets at 31 December 2005	<u>4,131</u>	<u>259</u>	<u>7</u>	<u>4,397</u>

Note 1: The prior year adjustment arises from an audit of 2004 additions carried out during 2005.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		1,995
Exchequer Grant Undrawn		(2,231)
Net Liability to the Exchequer		<u>(236)</u>
Represented by:		
Debtors		
Net PMG position and cash	(30)	
Debit Balances: Suspense	8	(22)
Creditors		
Due to the State (Note 12)	(169)	
Credit Balances: Suspense	(45)	(214)
		<u>(236)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	38	Less travel than expected was required in the procurement of new laboratory equipment.
A.3.	(148)	Removal expenses for relocation to new laboratory premises and stocking of library were greater than expected.
A.5.	2,356	Equipment for new laboratory was procured at a more favourable rate than expected.
A.7.	(96)	Outsourcing of sample analysis greater than expected.

6 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1.	Receipts for various analyses, examinations, tests, etc.	<u>100,000</u>	<u>191,887</u>
	Explanation of Variation		
1.	It is not possible to accurately predict the outturn as it is principally due to work performed for Local Authorities under the Coroners Act, 1962.		

7 COMMITMENTS

Orders to the value of €216,858 which were placed during 2005, were not delivered until 2006.

8 MATURED LIABILITIES

Total amount of matured liabilities undischarged at 31 December 2005 was €146,096.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payments of €6,350 or More €
Higher, special or additional duties	233,727	116	1	9,393
Overtime and extra attendance	80,849	41	3	14,618
Total extra remuneration	<u>314,576</u>			

10 MISCELLANEOUS ITEMS

Awards totaling €8,973 were made to 18 staff members under the scheme for recognition of exceptional performance.

11 STOCKS

Stocks at 31 December 2005 comprised:	€000
Chemicals and Laboratory Consumables	113
Stationery and IT Consumables	2
	<u>115</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	103
Pay Related Social Insurance	37
Pension Contributions	25
Other - Withholding Tax due	(6)
VAT on intra-EU Acquisitions	<u>10</u>
	<u>169</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs in the area of financial management and accounting. In addition, specific training has been provided to management grades on the Management Information Framework (MIF).

The State Laboratory has developed a risk management strategy and major risks have been identified. Reporting and mitigation procedures have been put in place. This is an ongoing process.

The State Laboratory has up-to-date computer systems and the infrastructure is managed and secured to current best practice. The main elements of the system are regular backups, firewall, anti-virus protection and restricted network access.

The effectiveness of the systems of control are subject to constant review and a programme of rolling Internal Audits, which report to the Audit Committee, has been instituted.

Dermot Hayes
Accounting Officer
STATE LABORATORY
31st March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the State Laboratory. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>786</u>	<u>358</u>	=
SURPLUS TO BE SURRENDERED	€427,945		

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of this Account.

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000
Current Assets		
Net Liability to the Exchequer (Note 2)	47	
Less Current Liabilities		
PMG Balance and Cash	<u>47</u>	-
Net Current Assets		=
Net Assets		=

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000
Surplus to be surrendered	428
Exchequer Grant Undrawn	<u>(475)</u>
Net Liability to the Exchequer	<u>(47)</u>
Represented by:	
Creditors	
Net PMG position and cash	<u>(47)</u>

3 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

The estimate is necessarily conjectural.

4 STATEMENT ON INTERNAL FINANCIAL CONTROL

The control and accounting systems of the Department of Finance apply in relation to meeting requests for payment from this Vote. The Statement on Internal Financial Controls made in respect of the Department also applies in relation to the issue of payments from this Vote.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
20th March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2005 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have been furnished with certificates from the responsible Ministers which support the expenditure shown in the Account. On the basis of these certificates, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	13,527			
<i>Supplementary</i>	<u>(1,100)</u>	12,427	11,825	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	210			
<i>Supplementary</i>	<u>(80)</u>	130	119	5
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	1,310			
<i>Supplementary</i>	<u>(365)</u>	945	1,030	54
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	740			
<i>Supplementary</i>	<u>(262)</u>	478	507	4
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	1,995			
<i>Supplementary</i>	<u>(1,410)</u>	585	671	55
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	370			
<i>Supplementary</i>	<u>(110)</u>	260	249	2
A.7. CONSULTANCY AND LOCAL STATE SOLICITORS SERVICE				
<i>Original</i>	5,733			
<i>Supplementary</i>	<u>(973)</u>	4,760	4,452	-
OTHER SERVICES				
B. FEES TO COUNSEL				
<i>Original</i>	8,250			
<i>Supplementary</i>	<u>6,950</u>	15,200	13,676	807
C. GENERAL LAW EXPENSES				
<i>Original</i>	4,400			
<i>Supplementary</i>	<u>(650)</u>	<u>3,750</u>	<u>3,808</u>	<u>1,099</u>
Gross Total				
<i>Original</i>	36,535			
<i>Supplementary</i>	<u>2,000</u>	38,535	36,337	2,026
<i>Deduct :-</i>				
D. APPROPRIATIONS-IN-AID		<u>510</u>	<u>404</u>	<u>4,684</u>
Net Total		<u>38,025</u>	<u>35,933</u>	<u>(2,658)</u>
SURPLUS TO BE SURRENDERED		€2,091,590		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			35,933
Changes in Capital Assets			
Purchases Cash	(251)		
Depreciation	<u>626</u>	375	
Assets Under Development			
Cash Payments		(99)	
Changes in Net Current Assets			
Increase in Closing Accruals	117		
Decrease in Stock	<u>6</u>	<u>123</u>	<u>399</u>
Direct Expenditure			36,332
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,131		
Notional Rents	<u>1,156</u>		<u>2,287</u>
Operating Cost			<u>38,619</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			1,597
Assets under Development (Note 4)			<u>-</u>
			1,597
Current Assets			
Stocks (Note 13)		87	
Prepayments		42	
Accrued Income		4,684	
Other Debit Balances:			
Advances to OPW	-		
Miscellaneous	109		
Shared Accommodation Costs	157		
Recoverable Balances	<u>13</u>	279	
PMG Balance and Cash	1,843		
Orders Outstanding	<u>(1,037)</u>	<u>806</u>	
Total Current Assets		<u>5,898</u>	
Less Current Liabilities			
Accrued Expenses		2,068	
Other Credit Balances:			
Due to the State (Note 14)	871		
Payroll Deductions	76		
Miscellaneous	<u>108</u>	1,055	
Net Liability to the Exchequer (Note 5)		<u>30</u>	
Total Current Liabilities		<u>3,153</u>	
Net Current Assets			<u>2,745</u>
Net Assets			<u>4,342</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	2,509	1,173	3,682
Additions	1,049	9	1,058
Disposals	=	=	=
Gross Assets at 31 December 2005	<u>3,558</u>	<u>1,182</u>	<u>4,740</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	1,726	791	2,517
Depreciation for the year	509	117	626
Depreciation on Disposals	=	=	=
Cumulative Depreciation at 31 December 2005	<u>2,235</u>	<u>908</u>	<u>3,143</u>
Net Assets at 31 December 2005	<u>1,323</u>	<u>274</u>	<u>1,597</u>

Note: Opening balances have been adjusted to provide a more accurate portrayal.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	724
Cash Payments for the Year	99
Transferred to Asset Register	<u>(823)</u>
Amounts carried forward at 31 December 2005	<u>=</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be Surrendered		2,092
Exchequer Grant Undrawn		<u>(2,062)</u>
Net Liability to the Exchequer		<u>30</u>
Represented by:		
Debtors		
Net PMG Position and Cash	806	
Debit Balances: Suspense	<u>279</u>	1,085
Creditors		
Due to the State	(871)	
Credit Balances: Suspense	<u>(184)</u>	<u>(1,055)</u>
		<u>30</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €384,561 was lodged to the Exchequer under the State Property Act, 1954.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	602	Savings arose due to overestimation of the costs.
A.3.	(85)	Following a fire in the Office it was necessary to improve security arrangements.
A.4.	(29)	Excess arose due to unanticipated maintenance of the office telephone system.
A.5.	(86)	Following a fire in the Office it was necessary to rebuild the stock of stationery and office supplies.
A.7.	308	Moneys were provided for settlement with the State Solicitors. However agreement was not reached during the year.
B.	1,524	The saving occurred because provision was made to cover the increase in demand in 2005. As this is a demand-led service it is not possible to forecast with any degree of accuracy.
C.	(58)	The level of expenditure on this area fluctuates, depending on the level of State activity in the Courts and as such is difficult to predict.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	510,000	403,962

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year.

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2005 amounted to €93,719.

10 COMMITMENTS

A commitment of €657,070 has been entered into in respect of the Case and Records Management System to be provided in 2006.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	103,678	40	6	9,382
Overtime and extra attendance	131,565	53	3	27,175
Miscellaneous	<u>4,899</u>	1	-	-
Total extra remuneration	<u>240,142</u>			

Note: Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Ex-Gratia payments totalling €17,837 were made to eight staff of the CSSO.

13 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	<u>87</u>

14 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:	€000
Withholding Tax	269
Income Tax	363
Pension Contributions	108
VAT (4th Schedule)	5
Pay Related Social Insurance	<u>126</u>
	<u>871</u>

15 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005, has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

Management Information Framework (MIF) training specifically tailored to the CSSO needs has been given to Management Advisory Committee (MAC) members, Business Unit Heads and other relevant staff. In rolling out the new Financial Management System which was installed in 2004, in conjunction with the Office of the Attorney General, a skills transfer approach was adopted to ensure Finance staff were provided with training. Staff in the Finance and Internal Audit Units have received refresher training on the FMS and this is being continued in the coming months. In that period, Finance Unit Staff will also receive other appropriate financial training.

Risk Management

Identification of risks facing the Office have been addressed in the context of the Business Plans. Disaster and Recovery Plans were put in place in the Library and Know-How Unit and Registry. External assistance was commissioned, in conjunction with the Office of the Attorney General, to assist the Offices in developing whole-of-office Risk Management Strategies. Draft Risk Registers have been prepared and these will be reviewed periodically by the MAC and Audit Committee.

Information and Communication Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office, in conjunction with the Office of The Attorney General, will commission external assistance to undertake a separate risk analysis with a view to updating Information Technology Recovery arrangements. An Invitation to Tender for Business Continuity and Management Consulting Services across both Offices has been prepared.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls. A follow-up review on the evaluation of Internal Financial Controls in the Office, undertaken by the Internal Auditor, resulted in a report to both Committees, and recommendations made are being implemented.

DAVID J. O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Chief State Solicitor. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.

**JOHN PURCELL**

Comptroller and Auditor General

12 September 2006

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	10,107	9,528	-
A.2. TRAVEL AND SUBSISTENCE	232	141	17
A.3. INCIDENTAL EXPENSES	1,483	1,086	8
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	286	231	5
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,035	1,057	21
A.6. OFFICE PREMISES EXPENSES	877	511	46
OTHER SERVICES			
B. FEES TO COUNSEL	16,571	13,004	2,472
C. GENERAL LAW EXPENSES	<u>3,080</u>	<u>4,615</u>	<u>2,587</u>
Gross Total	33,671	30,173	5,156
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>14</u>	<u>-</u>
Net Total	<u>33,656</u>	<u>30,159</u>	<u>5,156</u>
SURPLUS TO BE SURRENDERED	€3,497,142		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			30,159
Changes in Capital Assets			
Purchases Cash	(803)		
Loss on Disposal of Fixed Assets	4		
Depreciation	<u>464</u>	(335)	
Changes in Net Current Assets			
Increase in Closing Accruals	854		
Increase in Stock	<u>(4)</u>	<u>850</u>	<u>515</u>
Direct Expenditure			30,674
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,350		
Notional Rents	<u>336</u>		<u>1,686</u>
Operating Cost			<u><u>32,360</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			1,442
Current Assets			
Stocks (Note 11)		47	
Prepayments		98	
Other Debit Balances:			
Travelling Imprests	2		
Recoverable Balances	<u>21</u>	23	
PMG Balance and Cash	1,536		
Orders Outstanding	<u>(1,250)</u>	<u>286</u>	
Total Current Assets		<u>454</u>	
Less Current Liabilities			
Accrued Expenses		5,254	
Other Credit Balances:			
Payroll Deductions	150		
Due to the State (Note 12)	<u>631</u>	781	
Net Liability to the Exchequer (Note 4)		<u>(472)</u>	
Total Current Liabilities		<u>5,563</u>	
Net Current Liabilities			<u>(5,109)</u>
Net Liabilities			<u><u>(3,667)</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	1,419	840	2,259
Additions	687	150	837
Disposals	(13)	(3)	(16)
Gross Assets at 31 December 2005	<u>2,093</u>	<u>987</u>	<u>3,080</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	820	366	1,186
Depreciation for the year	379	85	464
Depreciation on Disposals	(9)	(3)	(12)
Cumulative Depreciation at 31 December 2005	<u>1,190</u>	<u>448</u>	<u>1,638</u>
Net Assets at 31 December 2005	<u>903</u>	<u>539</u>	<u>1,442</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be Surrendered		3,497
Exchequer Grant Undrawn		<u>(3,969)</u>
Net Liability to the Exchequer		<u>(472)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	286	
Debit Balances: Suspense	<u>23</u>	309
Creditors		
Due to the State (Note 12)	(631)	
Credit Balances: Suspense	<u>(150)</u>	<u>(781)</u>
		<u>(472)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	91	Savings arose because the overall level of travel, both foreign and domestic, was less than expected.
A.3.	397	Savings arose because a major IT project which was scheduled for the year did not commence until the year end and the successful tender was less expensive than anticipated.
A.6.	366	Savings arose on this subhead as premises improvement works scheduled for 2005 did not proceed.
B.	3,567	The savings occurred because a provision for unusually high levels of activity in one Court was not required.
C.	(1,535)	This excess expenditure can be attributed to the number and the value of awards paid by the Office, both of which were significantly higher than budgeted.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous Receipts	15,000	14,112

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €5,745,105. The commitments arise from briefs issued to counsel but not yet finalised.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2005 was €3,739.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	187,948	56	8	31,413
Overtime and extra attendance	<u>46,331</u>	43	-	5,716
Total extra remuneration	<u>234,279</u>			

Note: Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of €508,000 is included in the Estimate for 2006.

11 STOCKS

Stocks at 31 December 2005 comprise:

	€000
Stationery	28
IT Consumables	<u>19</u>
	<u>47</u>

12 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:

	€000
Income Tax	233
Withholding Tax	300
Pay Related Social Insurance	<u>98</u>
	<u>631</u>

13 Enhancing Internal Controls

A statement on internal financial controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General.

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Director of Public Prosecutions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Valuation Office and certain minor services.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	8,326	7,605	-
A.2. TRAVEL AND SUBSISTENCE	718	419	29
A.3. INCIDENTAL EXPENSES	554	475	5
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	188	170	(12)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,403	674	10
A.6. OFFICE PREMISES EXPENSES	244	127	9
A.7. CONSULTANCY SERVICES	83	36	7
OTHER SERVICES			
B. VALUATION TRIBUNAL	220	268	2
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>66</u>	<u>26</u>	-
Gross Total	11,802	9,800	50
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>810</u>	<u>1,391</u>	<u>(748)</u>
Net Total	<u>10,992</u>	<u>8,409</u>	<u>798</u>
SURPLUS TO BE SURRENDERED	€2,582,710		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			8,409
Changes in Capital Assets			
Purchases Cash	(141)		
Depreciation	<u>526</u>	385	
Assets under Development			
Cash Payments (Note 4)		(113)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,535		
Decrease in Stock	<u>8</u>	<u>1,543</u>	<u>1,815</u>
Direct Expenditure			10,224
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,086</u>
Operating Cost			<u>15,310</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			1,038
Assets under Development (Note 4)			<u>315</u> 1,353
Current Assets			
Stocks (Note 11)		12	
Prepayments		43	
Accrued Income		43	
Other Debit Balances:			
Imprests	1		
Suspense	<u>18</u>	19	
Net Liability to the Exchequer (Note 5)		114	
PMG Balance and Cash	222		
Orders Outstanding	<u>(111)</u>	<u>111</u>	
Total Current Assets		<u>342</u>	
Less Current Liabilities			
Accrued Expenses		93	
Deferred Income		791	
Other Credit Balances:			
Payroll Deductions	10		
Due to State (Note 12)	<u>234</u>	<u>244</u>	
Total Current Liabilities		<u>1,128</u>	
Net Current Liabilities			<u>(786)</u>
Net Assets			<u>567</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	2,586	1,427	4,013
Additions	132	9	141
Disposals	(26)	-	(26)
Gross Assets at 31 December 2005	<u>2,692</u>	<u>1,436</u>	<u>4,128</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	1,640	950	2,590
Depreciation for the year	399	127	526
Depreciation on Disposals	(26)	-	(26)
Cumulative Depreciation at 31 December 2005	<u>2,013</u>	<u>1,077</u>	<u>3,090</u>
Net Assets at 31 December 2005	<u>679</u>	<u>359</u>	<u>1,038</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2005

	Computer Applications €000
Amounts brought forward at 1 January 2005	202
Cash Payments for the Year	113
Transferred to Asset Register	-
Amounts carried forward at 31 December 2005	<u>315</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		2,583
Exchequer Grant Undrawn		<u>(2,697)</u>
Net Liability to the Exchequer		<u>(114)</u>
Represented by:		
Debtors		
Net PMG position and cash	111	
Debit Balances: Suspense	<u>19</u>	130
Creditors		
Due to State (Note 12)	(234)	
Credit Balances: Suspense	<u>(10)</u>	<u>(244)</u>
		<u>(114)</u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	299	Estimated expenditure in connection with revaluation was lower than anticipated due to the expected recruitment of 15 Valuers not materialising.
A.5.	729	Estimated expenditure in connection with revaluation was lower than expected.
A.6.	117	Office premises expenditure in connection with the revaluation was not completed in 2005.
A.7.	47	Expected consultancies in 2005 were not realised.
C.	40	Estimated expenditure on legal fees was lower than anticipated due to the settlement of outstanding cases not materialising within the year.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Valuation Tribunal appeal fees	60,000	39,913
2. Valuation certificates	80,000	159,140
3. Valuation revision fees	300,000	911,731
4. Fees from appeals to the Commissioner	120,000	121,486
5. Miscellaneous receipts	<u>250,000</u>	<u>158,556</u>
Total	<u>810,000</u>	<u>1,390,826</u>

Explanations of Variations

1. Tribunal fees were less than expected.
2. Demand for Valuation Office services is the reason for the increase in certificate fees received.
3. Changeover to invoice system for revisions in 2005 meant that income under this subhead was difficult to estimate.
5. Market Value output was not as high in 2005 as in prior years.

8 COMMITMENTS

At 31 December 2005 commitments totalled €136,059.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	114,763	27	9	12,798
Overtime and extra attendance	<u>47,788</u>	35	3	12,429
Total extra remuneration	<u>162,551</u>			

Note: Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, the Valuation Office chose to forego carryover savings of €576,000. This was on foot of a request from the Department of Finance to all Departments looking to revise the overall amount of carryover savings downwards.

11 STOCKS

Stocks at 31 December 2005 comprise:	€000
Valuation Office consumable stocks	8
Valuation Tribunal consumable stocks	<u>4</u>
	<u>12</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	171
Pay Related Social Insurance	57
Withholding Tax	<u>6</u>
	<u>234</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are been planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial training is specifically identified in the Office's training plan. Financial training was provided to Finance Division staff. Further on-going financial training is being provided to Office staff dealing with financial management responsibilities and financial control issues.

The Office has introduced a Risk Management System, which encompasses all areas of activity. This will enhance existing systems of control.

The Office's computer systems are managed to established industry best practice. Formal procedures for all aspects of system security, data security and backup are in place and are regularly monitored. Procedures are adjusted to deal with any threats emerging. There are full procedures in place to ensure that the software used by the Office is reliable and secure.

Ongoing review of the effectiveness of the internal administrative and financial controls is provided for at managerial and audit level, including the Internal Audit Unit and the Audit Committee.

AIDAN MURRAY

Accounting Officer
VALUATION OFFICE
30 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Valuation Office. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

Public Appointments Service

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Public Appointments Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,211	6,057	-
A.2. TRAVEL AND SUBSISTENCE	362	340	20
A.3. INCIDENTAL EXPENSES	545	428	13
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	321	239	9
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,342	934	(88)
A.6. OFFICE PREMISES EXPENSES	432	268	19
A.7. CONSULTANCY, ETC., SERVICES	910	959	27
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	1,604	2,302	21
A.9. INFORMATION SOCIETY - E-RECRUITMENT	<u>960</u>	<u>958</u>	<u>-</u>
Gross Total	12,687	12,485	21
<i>Deduct :-</i>			
A.10. APPROPRIATIONS-IN-AID	<u>200</u>	<u>288</u>	<u>175</u>
Net Total	<u>12,487</u>	<u>12,197</u>	<u>(154)</u>
SURPLUS TO BE SURRENDERED	€289,790		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			12,197
Changes in Capital Assets			
Purchases Cash	(212)		
Depreciation	<u>711</u>	499	
Assets under Development			
Cash payments		1,042	
Changes in Net Current Assets			
Decrease in Closing Accruals	(382)		
Increase in Stock	<u>(88)</u>	<u>(470)</u>	<u>1,071</u>
Direct Expenditure			13,268
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,958</u>
Operating Cost			<u>16,226</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			3,028
Capital Assets Under Development (Note 4)			<u>1,042</u> 4,070
Current Assets			
Stocks (Note 13)	395		
Prepayments	151		
Accrued Income	175		
Other Debit Balances	<u>3</u>	724	
PMG Balance and Cash	736		
Orders Outstanding	<u>(338)</u>	398	
Net Liability due from the Exchequer (Note 5)		<u>48</u>	
Total Current Assets		1,170	
Current Liabilities			
Accrued Expenses	173		
Due to State (Note 14)	398		
Other Credit Balances	<u>51</u>		
Total Current Liabilities		<u>622</u>	
Net Current Assets			<u>548</u>
Net Assets			<u>4,618</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2005	3,784	483	687	4,954
Additions	<u>565</u>	<u>11</u>	<u>5</u>	<u>581</u>
Gross Assets at 31 December 2005	<u>4,349</u>	<u>494</u>	<u>692</u>	<u>5,535</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	1,440	150	206	1,796
Depreciation for the year	<u>593</u>	<u>49</u>	<u>69</u>	<u>711</u>
Cumulative Depreciation at 31 December 2005	<u>2,033</u>	<u>199</u>	<u>275</u>	<u>2,507</u>
Net Assets at 31 December 2005	<u>2,316</u>	<u>295</u>	<u>417</u>	<u>3,028</u>

Note 1: The opening balance for Accumulated Depreciation has been adjusted following a review of assets transferred in 2004 to the Commission for Public Service Appointments.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-house Computer Applications €000
Amounts brought forward 1 January 2005	369
Cash payments for the year	1,042
Transferred to Asset Register	<u>(369)</u>
Amounts carried forward 31 December 2005	<u>1,042</u>

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be Surrendered		290
Exchequer Grant Undrawn		<u>(338)</u>
Net Liability from the Exchequer		<u>(48)</u>
Represented by:		
Debtors		
Net PMG position and cash	398	
Debit Balances: Suspense	<u>3</u>	401
Creditors		
Due to State	(398)	
Credit Balances: Suspense	<u>(51)</u>	<u>(449)</u>
		<u>(48)</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Civil Service Commission out of date cheques credited to the Public Appointments Service	<u>10,565</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	82	The savings on this subhead is due to the continued increase in online recruitment
A.5.	408	The savings on this subhead is due to decreased consumables, maintenance, and hardware costs.
A.6.	164	The savings on this subhead is due to reduced maintenance costs in respect of Chapter House.
A.8.	(698)	The excess on this subhead is primarily due to increased competition costs for advertising and hire of test venues.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	<u>200,000</u>	<u>288,192</u>

Explanation of Variation

Certain advertising charges invoiced in 2004 were recovered in 2005 and as such were treated as Appropriations in Aid

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2005 was €15,214

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	97,416	44	3	7,016
Overtime and extra attendance	<u>181,566</u>	95	3	8,099
Total extra remuneration	<u>278,982</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

A total of €12,425 was awarded and paid under the 1% provision of the PCW restructuring agreement.

A total of €13,920 was paid out under the exceptional performance award scheme. Of this amount, €8,400 was awarded in 2005 itself with the balance awarded late in 2004.

An amount €2,250 was paid to the Accountant as an arbitration award paid to State Laboratory staff in respect of the relocation of that Office. The figure will be recouped by this Office in 2006.

A total of €900 was paid under the input scheme.

An amount of €11,100 was paid to the Chief Executive under the scheme for Performance Related Awards.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €202,000 is included in the Estimate for 2006.

12 COMMITMENTS

Global Commitments	€000
Contracted commitments at 31 December 2005	<u>847</u>

13 STOCKS

Stocks at 31 December 2005 comprise:	€000
Registry Supplies	13
IT Consumables/Stationery	<u>382</u>
	<u>395</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	125
Pay Related Social Insurance	64
Withholding Tax	134
Value Added Tax	18
Pension Contributions	<u>57</u>
	<u>398</u>

15 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

During 2005 all senior managers and MAC members were provided with training on various aspects of financial management. This training was provided by a financial management training specialist retained by the office for this purpose. Arrangements are in place to provide similar training to all other managers and budget holders in April 2006.

In response to a request from the Dept. of Finance for all Departments to improve on the accuracy of budget profiling a series of workshops were held and guidance material was issued to all managers. The issue of the profiling of budgets will be monitored during 2006 and will be further enhanced during 2007.

The Office now has access to a much improved financial management reporting system. This system allows for the generation of regular updates on the financial status of the Office to both MAC and the Board on a more frequent basis than previously possible.

Throughout 2005 the office's Internal Audit Committee progressed a series of audits. Significantly these audits included a major audit on the office's payroll system. As payroll accounts for 50% of the office's overall spend this was an important initiative by the committee. During 2006 it is proposed to conduct a general review of the audit function in the office with a view to improvements being in place for 2007.

BRYAN ANDREWS

Accounting Officer
PUBLIC APPOINTMENTS SERVICE
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Public Appointments Service. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

Office of the Commission for Public Service Appointments

Account of the sum expended in the year ended 31 December 2005, compared with the sum granted, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES	359	333	-
A.2. TRAVEL AND SUBSISTENCE	5	4	-
A.3. INCIDENTAL EXPENSES	104	84	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	13	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	160	117	(3)
A.6. OFFICE PREMISES EXPENSES	21	17	
A.7. CONSULTANCY SERVICES	<u>300</u>	<u>169</u>	-
Net Total	<u>967</u>	<u>737</u>	<u>(3)</u>
SURPLUS TO BE SURRENDERED	€ 229,714		

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			737
Changes in Capital Assets			
Purchases Cash	(39)		
Depreciation	18	(21)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5)		
Increase in Stock	<u>(13)</u>	<u>(18)</u>	<u>(39)</u>
Direct Expenditure			698
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			=
Operating Cost			<u>698</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			74
Current Assets			
Stocks (Note 7)		26	
Prepayments		3	
Accrued Income		-	
Other Debit Balances		-	
PMG Balance and Cash	58		
Orders Outstanding	<u>(38)</u>	20	
Net Liability due from the Exchequer (Note 4)		<u>1</u>	
Total Current Assets		<u>50</u>	
Current Liabilities			
Accrued Expenses		-	
Due to State (Note 8)		20	
Other Credit Balances		<u>1</u>	
Total Current Liabilities		<u>21</u>	
Net Current Assets			<u>29</u>
Net Assets			<u>103</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	52	16	68
Additions	<u>28</u>	<u>11</u>	<u>39</u>
Gross Assets at 31 December 2005	<u>80</u>	<u>27</u>	<u>107</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	12	3	15
Depreciation for the year	<u>15</u>	<u>3</u>	<u>18</u>
Cumulative Depreciation at 31 December 2005	<u>27</u>	<u>6</u>	<u>33</u>
Net Assets at 31 December 2005	<u>53</u>	<u>21</u>	<u>74</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Net Surplus at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Net Surplus		230
Exchequer Grant Undrawn		<u>(231)</u>
Net Liability from the Exchequer		<u>(1)</u>
Represented by:		
Debtors		
Net PMG position and cash	20	
Debit Balances: Suspense	=	20
Creditors		
Due to State	(20)	
Credit Balances: Suspense	<u>(1)</u>	<u>(21)</u>
		<u>(1)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	26	A delay in the assignment of an Executive Officer sanctioned for this office from January of this year
A.3.	20	Advertising costs lower than originally anticipated
A.5.	43	Non-completion of some planned I.T. developments
A.7.	131	Less than expected activity on the audit programme resulting in part from the need to keep overall expenditure below the sum of €172,000 in the first four months of the year

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payments of €6,350 or more
Higher, special or additional duties	109	2		
Overtime and extra attendance	<u>417</u>	3		
Total extra Remuneration	<u>526</u>			

7 STOCKS

Stocks at 31 December 2005 comprise:	€000
Printing and Stationery	23
IT Consumables	<u>3</u>
	<u>26</u>

8 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	9
Pay Related Social Insurance	3
Withholding Tax	6
Value Added Tax	-
Pension Contributions	<u>2</u>
	<u>20</u>

9 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December, 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

The Office focused on identifying how risk management systems could be further developed and fully integrated into existing management systems. The process is ongoing and will ensure that the Office has the capability to manage all the risks which are likely to affect its business.

The IT architecture of the Office has been enhanced to include a dedicated exchange server and remote access system, to allow officers interact with office systems while operating outside the office. Both of these enhancements, which are subject to the strictest security controls, are in keeping with the office policy to obtain the best possible return from its investment in IT systems.

An independent auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2005. The auditor's conclusions have been adopted and structures have been put in place to address his findings and recommendations.

BRENDAN O'CALLAGHAN

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Commission for Public Service Appointments. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission and the Office of the Information Commissioner.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	2,543	2,525	-
A.2. TRAVEL AND SUBSISTENCE	45	45	-
A.3. INCIDENTAL EXPENSES	210	159	(8)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	55	38	(2)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	145	80	(30)
A.6. OFFICE PREMISES EXPENSES	61	50	1
A.7. CONSULTANCY AND LEGAL FEES	211	86	-
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	698	615	-
B.2. TRAVEL AND SUBSISTENCE	11	2	-
B.3. INCIDENTAL EXPENSES	213	143	(5)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	18	(1)
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	66	42	(16)
B.6. OFFICE PREMISES EXPENSES	34	26	-
B.7. CONSULTANCY AND LEGAL FEES	61	41	-
OFFICE OF THE INFORMATION COMMISSIONER			
C.1. SALARIES, WAGES AND ALLOWANCES	1,289	1,177	-
C.2. TRAVEL AND SUBSISTENCE	19	3	-
C.3. INCIDENTAL EXPENSES	127	99	(7)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	20	24	(1)
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	89	52	(20)
C.6. OFFICE PREMISES EXPENSES	29	33	-
C.7. CONSULTANCY AND LEGAL FEES	<u>238</u>	<u>524</u>	<u>13</u>
Gross Total	6,182	5,782	(76)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>5</u>	<u>6</u>	<u>=</u>
Net Total	<u>6,177</u>	<u>5,776</u>	<u>(76)</u>
SURPLUS TO BE SURRENDERED	€400,946		

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			5,776
Changes in Capital Assets			
Purchases Cash	(85)		
Depreciation	<u>125</u>	40	
Changes in Net Current Assets			
Decrease in Closing Accruals	(19)		
Increase in Stock	<u>(4)</u>	<u>(23)</u>	<u>17</u>
Direct Expenditure			5,793
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,299</u>
Operating Cost			<u>7,092</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			274
Current Assets			
Stocks (Note 8)		25	
Prepayments		100	
Debit Suspense Balances		15	
PMG Balance and Cash	362		
Orders Outstanding	<u>(115)</u>	247	
Net Liability to the Exchequer (Note 4)		<u>2</u>	
Total Current Assets		<u>396</u>	
Less Current Liabilities			
Accrued Expenses		24	
Other Credit Balances:			
Payroll Deductions	86		
Due to the State (Note 9)	156		
Other Suspense Accounts	<u>29</u>	<u>271</u>	
Total Current Liabilities		<u>295</u>	
Net Current Assets			<u>101</u>
Net Assets			<u>375</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	935	368	1,303
Additions	85	-	85
Gross Assets at 31 December 2005	<u>1,020</u>	<u>368</u>	<u>1,388</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	769	220	989
Depreciation for the year	88	37	125
Cumulative Depreciation at 31 December 2005	<u>857</u>	<u>257</u>	<u>1,114</u>
Net Assets at 31 December 2005	<u>163</u>	<u>111</u>	<u>274</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005.

	€000	€000
Surplus to be surrendered		401
Exchequer Grant Undrawn		<u>(410)</u>
Net Liability to the Exchequer		<u>(9)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	247	
Debit Balances: Suspense	<u>15</u>	262
Creditors		
Due to the State (Note 9)	(156)	
Credit Balances: Suspense	<u>(115)</u>	<u>(271)</u>
		<u>(9)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	17	The saving arose because postal and telecommunications costs in 2005 were lower than expected.
A.5.	65	The saving arose because (a) an I.T. project which had been planned for 2005 was deferred until 2006 and (b) expenditure on stationery and office machinery was lower than anticipated.
A.7.	125	The saving arose because (a) expenditure on legal services by the Office of the Ombudsman was lower than budgeted and (b) the final outturn for one project was €100,000 below budget.
B.3.	70	The saving arose because (a) a planned project did not proceed in 2005 and (b) this subhead contained a contingency sum of €40,000 which remained unspent in 2005.
B.5.	24	The saving arose because an I.T. project which had been planned for 2005 was deferred until 2006.
B.7.	20	The saving arose because expenditure on legal services by the Standards in Public Office Commission was lower than anticipated.
C.2.	16	The saving arose because expenditure on travel and subsistence by the Office of the Information Commissioner was lower than expected in 2005.
C.5.	37	The saving arose because an I.T. project which had been planned for 2005 was deferred until 2006.
C.7.	(286)	The excess expenditure on this subhead was due to higher than expected expenditure on legal services.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	42,074	14	2	12,765
Overtime and extra attendance	<u>30,778</u>	12	1	7,285
Total extra remuneration	<u>72,852</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €410,000 from 2005 to 2006 under the terms of the Administrative Budget Agreement.

A sum of €8,800 was spent on merit awards (i.e. twenty-two individual awards ranging from €350 to €700).

A sum of €8,963 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

8 STOCKS

Stocks at 31 December 2005 comprise: **€000**

Stationery	11
IT Consumables	<u>14</u>
	<u>25</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of: **€000**

Income Tax	106
Pay Related Social Insurance	31
VAT	7
Withholding Tax	<u>12</u>
	<u>156</u>

10 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

The Office uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate. In addition, for the recently installed Financial Management System, managers and support staff were provided with training specific to their roles.

A process has been initiated, aimed at identifying the most significant risks facing the Office and its capacity to manage them. The objective is to integrate risk management into the Office's ongoing management processes.

The Office has in place modern computer desktop hardware and software which are available to all staff. Servers, networks and systems, back-up and firewall facilities are also in place. This infrastructure is managed and secured to current best practice.

Finally, the evaluation of internal controls is performed by the Office's internal auditor and this process is supported by an Audit Committee which includes two external members. The work of the Committee will also be informed by any comments the Comptroller and Auditor General might make arising from an audit of the Appropriation Accounts.

PAT WHELAN

Accounting Officer

OFFICE OF THE OMBUDSMAN

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Ombudsman. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	20,841	20,218	-
A.2. TRAVEL AND SUBSISTENCE	1,023	703	44
A.3. INCIDENTAL EXPENSES	2,067	3,455	309
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,074	1,631	83
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,235	4,142	489
A.6. OFFICE PREMISES EXPENSES	1,825	702	57
A.7. CONSULTANCY SERVICES	454	126	24
A.8. RESEARCH	526	389	17
A.9. FINANCIAL SHARED SERVICES	11,001	9,947	(313)
COMMISSIONS			
B.1. COMMISSIONS AND SPECIAL INQUIRIES	10,938	8,295	259
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)	1,894	1,894	-
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT	2,865	1,364	-
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)	1,488	960	-
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)	1,500	1,335	-
LEGAL AID			
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)	37,543	40,195	3,279
C.2. LEGAL AID BOARD (GRANT-IN-AID)	21,362	21,362	-
C.3. FREE LEGAL ADVICE CENTRES	96	96	-
ASYLUM			
D.1. ASYLUM SEEKERS TASK FORCE	43,417	43,258	962
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID	9,424	9,226	681
D.3. EUROPEAN REFUGEES FUND	1,200	431	-
D.4. ASYLUM SEEKERS ACCOMMODATION	71,130	84,382	1,530

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
EQUALITY			
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)	5,451	4,978	-
E.2. EQUALITY TRIBUNAL	1,970	2,118	(23)
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS	546	546	-
E.4. EQUALITY PROOFING	90	31	-
E.5. VIOLENCE AGAINST WOMEN	1,124	1,121	5
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES	1,117	481	43
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN	6,534	4,094	17
E.8. NATIONAL ACTION PLAN ON RACISM	1,000	991	9
E.9. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM	317	381	-
E.10. CHILDCARE	83,432	55,608	11
DISABILITY			
F.1. STATUS OF PEOPLE WITH DISABILITIES	3,347	2,799	8
F.2. NATIONAL DISABILITY AUTHORITY	4,983	4,565	-
F.3. DISABILITY PROJECTS	3,000	149	-
OTHER SERVICES			
G.1. GARDA COMPLAINTS BOARD	3,538	1,624	-
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER	1,089	1,239	2
G.3. CRIMINAL ASSETS BUREAU	6,527	5,247	17
G.4. PRISONS INSPECTORATE	349	284	5
G.5. CORONERS SERVICE	110	-	-
G.6. PAROLE BOARD	436	236	5
G.7. FORENSIC SCIENCE LABORATORY	4,710	4,938	50
G.8. STATE PATHOLOGY	550	803	6
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED	3,384	3,402	-
G.10. VICTIM SUPPORT	1,057	970	-
G.11. CRIME PREVENTION MEASURES	1,837	764	35
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)	17	43	2
G.13. GARDA OMBUDSMAN COMMISSION	1	1	25
G.14. PRIVATE SECURITY AUTHORITY	1,000	946	(2)
G.15. OFFICE OF THE GARDA INSPECTORATE	1	-	-
G.16. IRISH FILM CENSOR'S OFFICE	<u>1,000</u>	<u>1,027</u>	<u>71</u>
Gross Total	383,420	353,497	7,707
<i>Deduct :-</i>			
H. APPROPRIATIONS-IN-AID	<u>25,242</u>	<u>25,266</u>	<u>993</u>
Net Total	<u>358,178</u>	<u>328,231</u>	<u>6,714</u>
SURPLUS FOR THE YEAR 2005	€29,946,962		
<i>Less</i>			
DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€3,963,000		
SURPLUS TO BE SURRENDERED	€25,983,962		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			328,231
Changes in Capital Assets			
Purchases Cash	(2,959)		
Depreciation	7,924		
Disposals Cash	-		
Loss on Disposals	6	4,971	
Assets under Development			
Cash Payments		(1,929)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,000		
Increase in Stock	(32)	968	4,010
Direct Expenditure			332,241
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,242		
Notional Rents	3,720		26,962
Operating Cost			<u>359,203</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			23,563
Assets under Development (Note 4)			<u>1,867</u>
			25,430
Current Assets			
Stocks (Note 15)		444	
Prepayments		853	
Accrued Income		1,525	
Other Debit Balances:			
Suspense	22,126		
Advances to OPW	32		
Imprests	<u>239</u>	22,397	
PMG Balance and Cash	16,052		
Orders Outstanding	<u>(7,220)</u>	8,832	
Total Current Assets		<u>34,051</u>	
Less Current Liabilities			
Accrued Expenses		8,560	
Deferred Income		532	
Other Credit Balances:			
Due to the State (Note 16)	4,452		
Payroll Deductions	523		
Suspense	<u>307</u>	5,282	
Net Liability to the Exchequer (Note 5)		<u>25,947</u>	
Total Current Liabilities		<u>40,321</u>	
Net Current Liabilities			<u>(6,270)</u>
Net Assets			<u>19,160</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	394	42,103	4,144	46,641
Additions	134	2,933	465	3,532
Disposals	(45)	(51)	-	(96)
Gross Assets at 31 December 2005	<u>483</u>	<u>44,985</u>	<u>4,609</u>	<u>50,077</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	189	16,027	2,464	18,680
Depreciation for the year	79	7,493	352	7,924
Depreciation on Disposals	(45)	(45)	-	(90)
Cumulative Depreciation at 31 December 2005	<u>223</u>	<u>23,475</u>	<u>2,816</u>	<u>26,514</u>
Net Assets at 31 December 2005	<u>260</u>	<u>21,510</u>	<u>1,793</u>	<u>23,563</u>

Note:

This is the first year that the Statement of Capital Assets has been prepared entirely from the computerised Financial Management System. As a result it has been necessary to amend the opening figures in respect of the cost of assets and accumulated depreciation.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	511
Cash Payments for the Year	1,929
Transferred to Asset Register	(573)
Amounts carried forward at 31 December 2005	<u>1,867</u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus for the year		
Surplus to be Surrendered	25,984	
Deferred Surrender	<u>3,963</u>	29,947
Exchequer Grant Undrawn		<u>(4,000)</u>
Net Liability to the Exchequer		<u>25,947</u>
Represented by:		
Debtors		
Net PMG Position and Cash	8,832	
Debit Balances: Suspense	<u>22,397</u>	31,229
Creditors		
Due to the State (Note 16)	(4,452)	
Credit Balances: Suspense	<u>(830)</u>	<u>(5,282)</u>
		<u>25,947</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
ERDF Receipts	14,000,000	16,845,541
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>1,030,000</u>	<u>682,474</u>
Total	<u>15,030,000</u>	<u>17,528,015</u>

Note:

ERDF receipts are paid directly to the Department of Finance and do not come through the accounting records of this Department.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	320	The saving arose due to the requirement for official travel during 2005 being less than anticipated.
A.3.	(1,388)	The excess arose due to greater than anticipated expenditure on legal costs, training and development and public notices/advertising.
A.4.	(557)	The excess arose due to greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and departmental activity.
A.5.	(907)	The excess arose due to additional outsourcing costs on the development of computer systems including remote access capabilities for the Department's Head Office and other areas and a greater than anticipated requirement to replace office machinery, particularly photocopiers.
A.6.	1,123	Savings arose because it proved unnecessary to draw down in full a provision which had been included to cover the costs of relocating one of the Department's offices.
A.7.	328	The savings arose due to lower than expected take-up of funding for consultancies and some existing consultancies not being completed in 2005.
A.8.	137	Savings arose due to a number of research projects scheduled for completion in 2005 being deferred to 2006.
B.1.	2,643	Savings arose due to Barr Tribunal third party legal costs not being determined pending publication of the final report of the tribunal, and staffing of the Smithwick Tribunal occurring at a slower rate than anticipated.
B.3.	1,501	Expenditure on this subhead is dependant on the number of applications received. It was not possible to assess the level of applications in advance.
B.4.	528	Savings arose as expenditure on this subhead is difficult to estimate accurately and arrears of co-funding was received in 2005.
B.5.	165	The Commission is jointly funded by the Irish and British Governments. At the end of 2005 no request for the recoupment of co-funding for the last quarter was received.
C.1.	(2,652)	Payments under this subhead are demand-led and difficult to estimate. The excess arose due to fee increases in December 2004 and June 2005 and an increase in the number of claims paid.
D.3.	769	Expenditure in this subhead is subject to verification in accordance with EU rules and the savings arose due to timing/phasing issues.
D.4.	(13,252)	Excess arose due to increased numbers of asylum seekers availing of accommodation which resulted in additional accommodation being secured to ensure that the Government met its obligations.
E.1.	473	The saving arose due to a staff vacancy which resulted in lower than anticipated expenditure on staffing and programme activities.

Sub-head	Less/(More) Than Provided €000	Explanation
E.2.	(148)	Excess was due to the unexpected payment of judicial review costs and the necessity to replace outdated IT equipment in order to enhance productivity.
E.4.	59	Savings arose due to the delay in finalising the report of the working group which resulted in fewer projects being undertaken.
E.6.	636	Savings arose due to failure to agree on suitable projects between the Department and Travellers Organisations and the delay in publication of the National Women's Strategy and associated publicity.
E.7.	2,440	Delays in recruiting staff and technical support affected the pace of expenditure in 2005 and resulted in savings.
E.9.	(64)	Excess arose due to payment of two co-funded projects in relation to recruitment of ethnic minorities in An Garda Síochána and involvement in the EU monitoring centre for Racism and Xenophobia.
E.10.	27,824	Savings arose as the demand for capital funding by grant recipients was lower than expected in 2005 and due to the utilisation of cash balances from 2004 available to Pobal, the organisation appointed by the Department to administer the grant schemes.
F.1.	548	Savings arose due to a smaller-scale disability awareness programme as a result of work commitments arising from the enactment of the Disability Act 2005 and a consultancy project being cancelled.
F.2.	418	Savings arose due to commissioned work not being completed on time, unsuitable tenders received for various planned projects, the late approval of the 2005 work programme and change of the National Disability Authority Board during the year.
F.3.	2,851	Savings arose due to a delay in the start up grants being paid to organisations as they required assistance with meeting the standards of the grant agreement.
G.1.	1,914	Savings arose in this Subhead as allocations set aside for the establishing of both the Garda Ombudsman Commission and the Garda Inspectorate remained unspent as neither body was established in 2005 as anticipated.
G.2.	(150)	Excess arose due to additional pay costs associated with the running of the Office of the Data Protection Commissioner.
G.3.	1,280	Savings arose when anticipated legal costs due in 2005 did not materialise.
G.4.	65	Savings arose when expected cost of publishing annual reports did not arise and a number of IT/Office Equipment projects were not undertaken.
G.5.	110	The savings arose when the post of Director was not established as expected in 2005 due to the need for more comprehensive proposals in relation to the development of the Coroner Service.
G.6.	200	Savings arose as the number of hearings arranged in a given year vary based on the number of suitable candidates and accordingly it is difficult to assess the likely cost outlay.
G.8.	(253)	The overspend reflects the full year costs of the new Deputy State Pathologist as well as increased demands on the State Pathologists' services generally.
G.10.	87	Savings arose as some groups did not submit suitable paperwork in time for payment.
G.11.	1,073	Expenditure in respect of certain projects provided for under this subhead was less than anticipated.
G.12.	(26)	Expenditure under this subhead covers the cost of translating documentation relating to applications under the Maintenance Act, 1994 (international maintenance recovery) and Child Abduction and Enforcement of Custody Orders Act, 1991 (international child abduction). It is not possible to predict accurately the number of applications or the volume that will require translation.
G.14.	54	Savings arose due to expected invoices not being received before year end and delay in filling of certain staff vacancies.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Film Censorship Fees (Cash)	1,186,000	4,201,252
2. Recoupment of Salaries	73,000	2,591
3. Data Protection Fees	450,000	572,722
4. EU Receipts	15,016,000	16,822,190
5. Miscellaneous Receipts	567,000	1,717,015
6. Immigration Registration Fees	6,000,000	-
7. Visa Fees	<u>1,950,000</u>	<u>1,950,000</u>
Total	<u>25,242,000</u>	<u>25,265,770</u>

Explanation of Variations

- The surplus was due to an increase in the number of video/DVD items certified by the Film Censors Office.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- A greater than anticipated number of organisations registering under the Data Protection Act yielded an increase in fee receipts.
- EU receipts under the Equal Opportunities Childcare Programme are dependent on the retrospective certification of expenditure of grant recipients in line with the Structural Funds Regulation. This Department has no control over the certification process and this can lead to variations.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- Enhancement of the GNIB-Information System following international security developments delayed work on the introduction of the Registration Fees element of the system.

9 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2005 amount to €7,437,326.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2005 €000	Expenditure in 2005 €000	Subsequent Years €000
Wide Area Network and Inter-Agency Communications Project	1,010	334	-
Financial Management Project for the Department and its Agencies	15,832	573	-

The AFIS project which is currently included as a Multi-Annual Capital Commitment in the Garda Vote is jointly funded from both the Garda and Justice Votes as both Garda operational needs together with Immigration and Asylum requirements are being met in a single project.

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €233,051.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	477,657	120	27	15,190
Overtime and extra attendance	2,363,749	573	75	41,617
Shift and roster allowances	7,307	1	1	7,307
Miscellaneous	<u>1,780,602</u>	345	40	40,417
Total extra remuneration	<u>4,629,315</u>			

Note: Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €132,344 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from the Department's Change Management Fund.

A sum of €126,566 was received from Subhead P. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from that Department's Information Society Fund.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2005 of €775,000 was included in the estimate for 2006.

A total of €674,450 was paid to twenty-two retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2005.

Ex-gratia payments amounting to €240,273 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €579,039 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

An additional sum of €39,025 was paid to People with Disabilities in Ireland Ltd to meet a tax liability of the company which it didn't have the funds to pay.

Ex-gratia payments amounting to €14,595 ranging from €265 to €900 were paid to 27 civil servants with regard to pay related issues.

An ex-gratia payment of €2,500 was made to a temporary unestablished civil servant in respect of an extra attendance claim.

An ex-gratia payment of €3,000 was made to a temporary unestablished civil servant in a Rights Commissioner decision regarding a fixed-term contract.

Ex-gratia payments totalling €114,482 and ranging from €10 to €9,000 were made in five hundred and two cases under the Scheme for the Recognition of Exceptional Performance. Four hundred and fifty five of these were individual awards, the remainder were group awards.

Under the provisions of Section 91 of the Finance Act 2004, €3,963,000 of unspent allocation in respect of the capital elements of Subhead E.10. Childcare was carried forward to 2006.

13 EU FUNDING

The outturn shown in Subheads E.1., E.7., and E.10. includes expenditure in respect of activities co-funded by the European Union.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €	Cumulative Expenditure to 31 Dec 05 €
Morris Tribunal	2002	6,202,169	21,280,785
Barr Tribunal	2002	1,632,415	9,779,783
Criminal Injuries Compensation Tribunal	1974	144,873	822,277
Irish Born Child Referendum Commission	2004	31,598	3,095,232
Smithwick Tribunal	2005	278,117	278,117
Rossiter Inquiry	2005	6,328	6,328

In addition, the costs of the NIB Inquiry which amounted to €5,842,907 for the period 1998 to 2004 inclusive were fully recouped in 2005.

15 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	200
Forensic Consumables	75
Office Consumables	2
IT Consumables	153
Publications	2
Miscellaneous	<u>12</u>
	<u>444</u>

16 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:	€000
Income Tax	1,305
Value Added Tax	237
Civil Service Pension Scheme	13
Retention Tax	1,128
Pay Related Social Insurance	550
Firearms Certificates	1
Extra Exchequer Receipts	<u>1,218</u>
	<u>4,452</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 7 of the report for 2005 prepared by me in pursuant of Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witness' expenses; and for payment of a grant-in-aid.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION		€000		
A.1. SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	792,081		
	<i>Supplementary</i>	<u>7,500</u>	799,581	794,313
A.2. TRAVEL AND SUBSISTENCE				-
	<i>Original</i>	25,157		
	<i>Supplementary</i>	<u>1,500</u>	26,657	26,722
A.3. INCIDENTAL EXPENSES				2,336
	<i>Original</i>	11,474		
	<i>Supplementary</i>	<u>4,600</u>	16,074	16,561
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES			8,521	877
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
	<i>Original</i>	23,818		
	<i>Supplementary</i>	<u>4,700</u>	28,518	30,591
A.6. MAINTENANCE OF GARDA PREMISES				1,708
	<i>Original</i>	7,013		
	<i>Supplementary</i>	<u>(2,000)</u>	5,013	5,120
A.7. CONSULTANCY SERVICES				207
	<i>Original</i>	312		
	<i>Supplementary</i>	<u>53</u>	365	337
A.8. STATION SERVICES				23
	<i>Original</i>	11,646		
	<i>Supplementary</i>	<u>5,000</u>	16,646	17,117
A.9. IMPLEMENTATION OF GARDA SMI				966
	<i>Original</i>	600		
	<i>Supplementary</i>	<u>(500)</u>	100	153
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
	<i>Original</i>	4,165		
	<i>Supplementary</i>	<u>1,000</u>	5,165	5,425
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)			120	181
D. TRANSPORT				-
	<i>Original</i>	19,162		
	<i>Supplementary</i>	<u>533</u>	19,695	20,253
E. COMMUNICATIONS AND OTHER EQUIPMENT				922
	<i>Original</i>	21,207		
	<i>Supplementary</i>	<u>(7,986)</u>	13,221	12,873
F. AIRCRAFT				682
	<i>Original</i>	1,507		
	<i>Supplementary</i>	<u>2,200</u>	3,707	3,505
G. SUPERANNUATION, ETC.				39
	<i>Original</i>	202,440		
	<i>Supplementary</i>	<u>13,700</u>	216,140	215,387
H. WITNESSES' EXPENSES				-
	<i>Original</i>	1,089		
	<i>Supplementary</i>	<u>800</u>	1,889	1,695
I. COMPENSATION				137
	<i>Original</i>	11,878		
	<i>Supplementary</i>	<u>5,600</u>	17,478	18,355
J. WITNESS SECURITY PROGRAMME			<u>1,132</u>	<u>600</u>
				-
Gross Total				
	<i>Original</i>	1,143,430		
	<i>Supplementary</i>	<u>36,700</u>	1,180,130	1,177,648
				10,786

Deduct :-

K. APPROPRIATIONS-IN-AID

<i>Original</i>	33,323			
<i>Supplementary</i>	<u>5,000</u>	<u>38,323</u>	<u>38,764</u>	<u>302</u>
Net Total				
<i>Original</i>	1,110,107			
<i>Supplementary</i>	<u>31,700</u>	<u>1,141,807</u>	<u>1,138,884</u>	<u>10,484</u>

SURPLUS TO BE SURRENDERED**€ 2,923,495**

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(A) Depreciation

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

Boats are depreciated on a straight line basis at the rate of 10% per annum.

(B) Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 Garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			1,138,884
Changes in Capital Assets			
Purchases Cash	(19,106)		
Depreciation	20,197		
Disposals Cash	903		
Loss on Disposals	<u>46</u>	2,040	
Assets under Development			
Cash Payments		(240)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,721		
Decrease in Stock	<u>296</u>	<u>2,017</u>	<u>3,817</u>
Direct Expenditure			1,142,701
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(2,994)</u>
Operating Cost			<u>1,139,707</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			66,955
Assets under Development (Note 5)			<u>601</u>
			67,556
Current Assets			
Stocks (Note 17)		3,766	
Prepayments		808	
Accrued Income		302	
Other Debit Balances:			
Suspense	15,360		
Advances to OPW	1,143		
Court Lodgments	70		
Imprests	<u>8,986</u>	25,559	
PMG Balance and Cash	40,406		
Orders Outstanding	<u>(27,266)</u>	<u>13,140</u>	
Total Current Assets		<u>43,575</u>	
Less Current Liabilities			
Accrued Expenses		11,594	
Other Credit Balances:			
Due to the State (Note 18)	30,924		
Garda Reward Fund	135		
Payroll Deductions	4,324		
Suspense	<u>1,394</u>	36,777	
Net Liability to the Exchequer (Note 6)		<u>1,922</u>	
Total Current Liabilities		<u>50,293</u>	
Net Current Liabilities			<u>(6,718)</u>
Net Assets			<u>60,838</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	12,548	388	48,051	114,897	3,511	179,395
Additions	2,230	19	7,591	8,758	508	19,106
Disposals	-	-	(6,534)	(459)	-	(6,993)
Gross Assets at 31 December 2005	<u>14,778</u>	<u>407</u>	<u>49,108</u>	<u>123,196</u>	<u>4,019</u>	<u>191,508</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2005	4,632	246	26,577	76,684	2,260	110,399
Depreciation for the year	610	36	7,152	12,182	217	20,197
Depreciation on Disposals	-	-	(5,589)	(454)	-	(6,043)
Cumulative Depreciation at 31 Dec 2005	<u>5,242</u>	<u>282</u>	<u>28,140</u>	<u>88,412</u>	<u>2,477</u>	<u>124,553</u>
Net Assets at 31 December 2005	<u>9,536</u>	<u>125</u>	<u>20,968</u>	<u>34,784</u>	<u>1,542</u>	<u>66,955</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2005	361	-	361
Cash Payments for the Year	-	240	240
Transferred to Asset Register	-	-	-
Amounts carried forward at 31 December 2005	<u>361</u>	<u>240</u>	<u>601</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be Surrendered	2,923	
Exchequer Grant Undrawn	(1,001)	
Net Liability to the Exchequer		<u>1,922</u>
Represented by:		
Debtors		
Net PMG Position and Cash	13,140	
Debit Balances: Suspense	<u>25,559</u>	38,699
Creditors		
Due to the State (Note 18)	(30,924)	
Credit Balances: Suspense	<u>(5,853)</u>	<u>(36,777)</u>
		<u>1,922</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	16,900,000	14,283,311

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €'000	Explanation
A.5.	(2,073)	The excess arose as a result of the requirement to purchase IT equipment for the new Garda College in Templemore and additional software for Garda IT systems.
A.7.	28	The saving occurred as lower costs than anticipated arose while putting in place the necessary infrastructure to increase the strength of the Force to 14,000.
A.9.	(53)	The excess arose as a result of payments which issued in respect of the new Garda Information Services Centre in Castlebar.
B.	(260)	The excess arose as a result of the additional costs associated with the issuing of 10,400 new operational uniforms.
F.	202	The saving arose as a result of a reduction in unscheduled maintenance/repair of the Garda Air Fleet.
H.	194	The saving arose due to the fact that expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	(877)	The excess arose due to the fact that levels of compensation are determined by the Courts and are difficult to predict.
J.	532	The saving arose as expenditure under this subhead is incurred only as the need arises, which makes it difficult to predict in advance.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	12,929,000		
<i>Supplementary</i>	<u>(1,300,000)</u>	11,629,000	12,050,261
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	12,686,000		
<i>Supplementary</i>	<u>2,500,000</u>	15,186,000	15,796,380
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.) ¹			
<i>Original</i>	4,708,000		
<i>Supplementary</i>	<u>3,800,000</u>	8,508,000	7,918,020
4. Receipts from Banks in respect of Cash Escort Services		<u>3,000,000</u>	<u>3,000,000</u>
Total			
<i>Original</i>	33,323,000		
<i>Supplementary</i>	<u>5,000,000</u>	<u>38,323,000</u>	<u>38,764,661</u>

Explanation of Variation

3. Receipts under this heading fluctuate and are difficult to estimate accurately.

¹ **Note:** Miscellaneous receipts comprise the following:

	€
Repayment of advances under Subhead A.2.	623
Payment for services rendered by Gardaí	2,728,019
Recovery in respect of damage to official vehicles and other Garda property	183,453
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,685,637
Fees for accident and malicious damage reports	518,831
Contributions for living quarters	108,641
Recovery of witnesses' expenses	40,145
Recoupment of Salaries	80,130
Percentage charge to Insurance Companies for collection of insurance premiums	92,619
Taxi licence fees	122,559
Road Traffic Act - Section 41	1,100,050
Receipts - Planning and Development Act 2000	1,265
Fingerprints - For Employment and Visa Purposes	5,033
Unclassified items	<u>1,251,015</u>
	<u>7,918,020</u>

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2005 amount to € 3,286,582.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2005 €	Expenditure in 2005 €	Subsequent Years €
Schengen Information System	361,000	-	17,639,000
AFIS Fingerprint	-	240,173	19,659,827

The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs together with Immigration and Asylum requirements are being met in a single project.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €169,077.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred accidents involving Garda Síochána vehicles, damage and other costs amounting to €156,279 was attributable to Garda personnel.

In eighty accidents involving Garda Síochána vehicles, damage and other costs amounting to €165,698 were not attributable to Garda personnel. Compensation totalling €90,578 was recovered.

In twenty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to €68,641 were partly attributable to Garda personnel.

In thirty four accidents involving Garda Síochána vehicles, damage and other costs amounting to €75,318 were charged where responsibility has yet to be assigned.

In thirty seven cases involving damage amounting to €57,159 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In seven cases compensation totalling €8,835 was recovered.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	442,633	185	13	9,951
Overtime and extra attendance	79,539,394	12,218	4,547	45,058
Shift and roster allowances	96,672,923	12,570	9,317	23,551
Miscellaneous	<u>70,531,732</u>	14,056	2,255	42,792
Total extra remuneration	<u>247,186,682</u>			

Note: Certain individuals received extra remuneration in more than one category.

14 MISCELLANEOUS ITEMS

Sums of €15,100, €31,484 and €16,903 were charged to Subhead A.3. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively.

Sums of €44,104 and €91,635 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

Compensation and legal costs totalling €2,167,058 and ranging from €30 to €175,000 were paid in two hundred and sixty one cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

At 31 December 2005 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,819 made up as follows:

Road Traffic Accidents	350
Garda Compensation	1,669
Miscellaneous	800

Payments totalling €295,918 and ranging from €50 to €63,811 were made in respect of claims arising out of injuries received by thirty Gardaí while on duty.

Payments totalling €72,254 and ranging from €275 to €35,000 were made to nine civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €476,207 and ranging from €12,994 to €172,660 were made in five instances following legal action taken by Gardaí.

Payments totalling €5,886,730 and ranging from €50 to €1,923,871 were made in eighty eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €317,933 and ranging from €6,635 to €143,888 in respect of legal expenses were made in six instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

Garda transport was made available to Prisons personnel to convey prisoners to Court etc. without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.

Garda personnel availed of Air Corps aircraft during 2005 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft and one Garda helicopter
- (b) pilot costs only in respect of the second Garda helicopter.

A total of €27,980 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2005.

A sum of €106,642 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €94,879 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €46,033 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €50,177 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

15 EU FUNDING

A total of €403,092 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

16 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2005, the amount of payments in that period and the Balance of the Fund at 31 December 2005:

	€
Balance brought forward on 1 January 2005	158,010
Receipts for the year ended 31 December 2005	<u>39,403</u>
	197,413
Payments for the year ended 31 December 2005	<u>(14,390)</u>
Balance on 31 December 2005	<u>183,023</u>
The receipts into the Fund for the year amounted to €39,403 as shown hereunder:	
	€
Receipts from disciplinary measures	33,876
Revenue Rewards	<u>5,527</u>
	<u>39,403</u>

17 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	509
Telecommunications Stock	1,073
Clothing	879
Transport Stock	78
Technical Bureau	309
U.N. Stock	141
Armoury	634
Miscellaneous	<u>143</u>
	<u>3,766</u>

18 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:

	€000
Income Tax	16,053
Value Added Tax	590
Retention Tax	417
Pay Related Social Insurance	5,306
Firearms	859
Road Traffic Act Penalties	7,660
Civil Service Pension Scheme	39
	<u>30,924</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor, General and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Garda Commissioner and the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 3 of the report for 2005 prepared by me in pursuant of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

PRISONS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		240,833	223,677	-
A.2. TRAVEL AND SUBSISTENCE		2,997	3,192	289
A.3. INCIDENTAL EXPENSES		8,512	7,949	662
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,070	2,474	134
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
	<i>Current Year Provision</i>	4,366		95
	<i>Deferred Surrender</i>	<u>707</u>	5,172	
A.6. CONSULTANCY SERVICES		717	82	4
OTHER SERVICES				
B. BUILDINGS AND EQUIPMENT				
	<i>Current Year Provision</i>	64,162		3,570
	<i>Deferred Surrender</i>	<u>3,886</u>	75,457	
C. PRISON SERVICES, ETC.		22,742	24,465	1,928
D. MANUFACTURING DEPARTMENT AND FARM		1,025	555	21
E.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES		19,893	17,268	-
E.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES		3,975	5,869	267
E.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS				
	<i>Current Year Provision</i>	18,471		86
	<i>Deferred Surrender</i>	<u>287</u>	15,884	
E.4. JUVENILE OFFENDING INITIATIVES		460	187	-
F. COMMUNITY SERVICE ORDER SCHEME		2,140	2,370	207
G. EDUCATIONAL SERVICES		1,557	1,374	102
H. PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)		900	450	-
I. COMPENSATION		<u>2,676</u>	<u>1,801</u>	<u>125</u>
Gross Total				
	<i>Original</i>	398,496		
	<i>Deferred Surrender</i>	<u>4,880</u>	403,376	7,490
<i>Deduct :-</i>				
J. APPROPRIATIONS-IN-AID			<u>9,318</u>	<u>46</u>
Net Total				
	<i>Original</i>	389,178		
	<i>Deferred Surrender</i>	<u>4,880</u>	<u>394,058</u>	<u>7,444</u>
SURPLUS FOR THE YEAR 2005			€ 17,548,636	
<i>Less</i>				
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€ 600,000	
SURPLUS TO BE SURRENDERED			€ 16,948,636	

Estimated daily average number of prisoners	3,150
Actual daily average number of prisoners	3,150

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 17 prisons and places of detention, 8 probation and welfare centres and property at Beladd Park. The Office of Public Works, Valuation Section has recently been asked to carry out a comprehensive evaluation of all Prison properties. There will be a separate asset category included in future Accounts when the valuation is completed. All new and improvement works to these properties, as shown in Capital Assets under Development, will be assimilated into this new category at that time.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			376,509
Changes in Capital Assets			
Purchases Cash	(3,155)		
Depreciation	7,899		
Loss on Disposals	<u>2</u>	4,746	
Assets under Development			
Cash Payments		(63,864)	
Changes in Net Current Assets			
Increase in Closing Accruals		1,120	
Increase in Stock		<u>(706)</u>	<u>(58,704)</u>
Direct Expenditure			317,805
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>13,468</u>
Operating Cost			<u>331,273</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			41,925
Assets under Development (Note 5)			<u>69,988</u> 111,913
Current Assets			
Stocks (Note 13)		4,118	
Prepayments		213	
Accrued Income		46	
Other Debit Balances:			
Suspense	5,245		
Advances to OPW	1,555		
Imprests	<u>1,472</u>	8,272	
PMG Balance and Cash	12,912		
Orders Outstanding	<u>(14,580)</u>	<u>(1,668)</u>	
Total Current Assets		<u>10,981</u>	
Less Current Liabilities			
Accrued Expenses		7,703	
Other Credit Balances:			
Due to the State (Note 14)	5,843		
Payroll Deductions	(7)		
Suspense	<u>218</u>	6,054	
Net Liability to the Exchequer (Note 6)		<u>550</u>	
Total Current Liabilities		<u>14,307</u>	
Net Current Liabilities			<u>(3,326)</u>
Net Assets			<u>108,587</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1					
January 2005	-	53,084	9,063	4,883	67,030
Additions	29,900	3,850	192	254	34,196
Disposals	-	<u>(477)</u>	<u>(147)</u>	<u>(145)</u>	<u>(769)</u>
Gross Assets at 31					
December 2005	<u>29,900</u>	<u>56,457</u>	<u>9,108</u>	<u>4,992</u>	<u>100,457</u>
Accumulated Depreciation:					
Opening Balance at 1					
January 2005	-	42,207	5,214	3,888	51,309
Depreciation for the					
year	-	6,670	736	493	7,899
Depreciation on					
Disposals	-	<u>(455)</u>	<u>(82)</u>	<u>(139)</u>	<u>(676)</u>
Cumulative					
Depreciation at 31 Dec					
2005	-	<u>48,422</u>	<u>5,868</u>	<u>4,242</u>	<u>58,532</u>
Net Assets at 31					
December 2005	<u>29,900</u>	<u>8,035</u>	<u>3,240</u>	<u>750</u>	<u>41,925</u>

Note:

The Prison Service is progressing towards capturing the asset values of all its locations. Upon completion of this process the Statement of Capital Assets will be prepared from the computerised Financial Management System. The asset values shown in this statement, which is substantially compiled independantly of the computerised Financial Management System has not been reconciled to that system.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	Construction Contracts	In-House Computer Applications	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2005	50,221	2,611	52,832
Cash Payments for the Year	62,434	1,430	63,864
Projects completed in the Year	(46,708)	-	(46,708)
Amounts carried forward at 31 December 2005	<u>65,947</u>	<u>4,041</u>	<u>69,988</u>

Note:

As the Capital Asset category for Land and Buildings will not be complete until such time as the ongoing external valuation of property has been completed, the full value of construction contracts completed to date will not be shown in the Statement of Capital Assets until that time. In addition to reviewing its capitalised assets the Irish Prison Service intends changing its method of recording assets under development to include only major construction projects from 2006 onwards.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the year		
Surplus to be Surrendered	16,949	
Deferred Surrender	<u>600</u>	17,549
Exchequer Grant Undrawn		<u>(16,999)</u>
Net Liability to the Exchequer		<u>550</u>
Represented by:		
Debtors		
Net PMG Position and Cash	(1,668)	
Debit Balances: Suspense	<u>8,272</u>	6,604
Creditors		
Due to the State (Note 14)	(5,843)	
Credit Balances: Suspense	<u>(211)</u>	<u>(6,054)</u>
		<u>550</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	17,156	Payroll savings arose due to strict overtime budgets being put in place in 2005 and slower recruitment than anticipated.
A.2.	(195)	The excess was due to higher than anticipated subsistence payments to prison officers while escorting prisoners.
A.3.	563	The saving arose due to the tight controls placed on uniform purchases during 2005. Staff training was also reduced during 2005 due to overtime restrictions and slower than anticipated recruitment.
A.4.	596	The saving arose due to more cost effective management of telecommunication systems.
A.6.	635	The saving was due to less than anticipated expenditure on consultancy services as the Sort process implementation was performed by internal resources.

Prisons**Vote 21**

B.	(7,409)	The excess was due to the earlier completion of a number of capital projects and additional expenditure on maintenance of the prison estate during the year.
C.	(1,723)	The excess was due to the significant increase in power costs during 2005 driven upwards by oil prices. The overall cost of providing food to prisoners also increased in 2005.
D.	470	The saving arose when manufacturing services were curtailed due to restrictions on overtime.
E.1.	2,625	The saving was as a result of staffing vacancies in the Probation and Welfare Service in 2005.
E.2.	(1,894)	The excess arose due to the additional expense incurred to complete the roll out of the IT system country-wide.
E.3.	2,874	The underspend occurred as capital projects did not progress as planned. A decision was taken not to proceed with a large capital project in Blanchardstown, due mainly, to local objections. An alternative site will be identified.
E.4.	273	This subhead was only set up in 2005 to identify juvenile offending initiatives. While there was considerable planning, liaison with judiciary etc., some initiatives only commenced towards the end of the year, so spending was less than expected.
F.	(230)	The overspend occurred due to the payment of pay arrears under the National Pay Agreements to Community Service Supervisors.
G.	183	The saving arose due to delays in commencing some education projects during 2005.
H.	450	The saving arose as a result of delays in renegotiating the overall POMAS agreement which resulted in a partial grant payment in 2005.
I.	875	Expenditure on this Subhead is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal. In addition, active case management is contributing to reduced levels of compensation.

8 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1.	Receipts from Manufacturing Department and Farm (including produce used in prisons)	817,000	1,099,148
2.	European Social Fund	5,000	-
3.	Proceeds from the sale of Prison property	8,000,000	9,896,564
4.	Miscellaneous	<u>496,000</u>	<u>721,747</u>
	Total	<u>9,318,000</u>	<u>11,717,459</u>

Explanation of Variations

1. Receipts from this activity are difficult to quantify in advance.
2. There were no funds received.
3. Proceeds from property disposals generated more than originally anticipated.
4. This subhead refers to miscellaneous receipts. The excess was due to proceeds from the sale of furniture and other equipment from Fort Mitchel prison on its closure and the recoupment of salaries to staff on secondment to outside bodies.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2005 amount to €2,372,485.

(B) Multi-Annual Capital Commitments

	Expenditure to 1 Jan 2005	Expenditure in 2005	Subsequent Years
	€000	€000	€000
Probation and Welfare Service IT Project	2,611	1,430	2,000
Building/Refurbishment Projects	15,441	15,759	42,916

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €251,938.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	435,460	238	13	15,291
Overtime and extra attendance	46,233,336	3,156	2,034	54,357
Shift and roster allowances	18,279,583	2,941	15	8,489
Miscellaneous	<u>21,812,672</u>	3,285	4	12,840
Total extra remuneration	<u>86,761,051</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Compensation and legal costs totalling €488,112 and ranging from €150.00 to €80,000.00 were made in respect of claims arising out of injuries received by forty two Prison Officers while on duty.

Compensation and legal costs totalling €271,485 and ranging from €31.46 to €34,394.22 were made in respect of claims arising out of injuries received by seventy prisoners.

Compensation and legal costs totalling €39,050 and ranging from €181.50 to €13,290.00 were made in respect of claims arising out of injuries received by nine civilians while visiting prisons.

Compensation and legal costs totalling €62,208 and ranging from €193.60 to €29,108 were paid in respect of claims arising out of the deaths of five offenders while in prison.

Ex-gratia payments totalling €17,600 were made towards the funeral expenses of six offenders who died while in prison.

Ex-gratia payments totalling €2,100 were made in four cases in respect of miscellaneous fees and damage to property.

The sum of €1,872 was paid in respect of two persons who served on the Probation and Welfare Interview Board.

A total of €145,322 was paid as fees/expenses to nine members of the Prisons Transition Board in 2005.

A total of €19,772 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2005.

An amount of €275,371.50 was received from the Drugs Initiative Fund and accounted for through a suspense account.

In addition to the amount expended under the subheads, a sum of €6,078.70 in respect of Prisons and €61,538.60 in respect of Probation and Welfare was received from Subhead M. of the Vote of the Minister for Finance in respect of projects which were part-funded from that Department's Change Management Fund.

Under Section 91 of the Finance Act 2005, €600,000 of unspent allocation in respect of the capital element of Subhead E.3. was carried forward to 2006.

13 STOCKS

The value of stock on hand at 31 December 2005 for the Prisons which operate the inventory module of the computerised Financial Management System is €4,109,410. Roll-out of the system to other Prisons will continue.

The stock is categorised as follows:

	€
Uniforms & Clothing	2,951,467
Furniture & Maintenance Material	321,664
Food	287,637
Miscellaneous	<u>548,642</u>
Total	<u>4,109,410</u>

In addition to the Prisons stock, the Probation and Welfare Service had stock on hand at 31 December 2005 of €8,500.

14 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of: €000

Income Tax	363
Value Added Tax	172
Pension Contributions	4,943
Tax pension refunds	5
Pay Related Social Insurance	22
Retention Tax	<u>338</u>
	<u>5,843</u>

S. AYLRWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for Prisons. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 4 of the report for 2005 prepared by me pursuant of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Agriculture	Other Industries	Total
	€	€	€
Stock on Hand at 1 January 2005	4,860	534,559	539,419
Purchases	16,627	529,808	546,435
Profit	<u>5,238</u>	<u>607,982</u>	<u>613,220</u>
	<u>26,725</u>	<u>1,672,349</u>	<u>1,699,074</u>

	Agriculture	Other Industries	Total
	€	€	€
Sales	22,220	1,074,215	1,096,435
Stock on Hand at 31 December 2005 (Note 1)	<u>4,505</u>	<u>598,134</u>	<u>602,639</u>
	<u>26,725</u>	<u>1,672,349</u>	<u>1,699,074</u>

Note

1. Materials and Manufactured Goods €368,183; Tools etc., €234,456.

Reconciliation with Appropriation Account

	€
Amount due in respect of purchases as at 1 January 2005	39,931
Purchases during year ended 31 December 2005	<u>546,435</u>
	586,366
Amount due in respect of purchases as at 31 December 2005 (Note 2)	<u>(30,905)</u>
Expenditure from Subhead D. as per Appropriation Account	<u>555,461</u>
	€
Amount due in respect of sales as at 1 January 2005	41,055
Sales during year ended 31 December 2005	<u>1,096,435</u>
	1,137,490
Amount due in respect of sales as at 31 December 2005 (Note 3)	<u>(38,342)</u>
Receipts under Subhead J.1. as per Appropriation Account	<u>1,099,148</u>

Note

2. Viz. Public Departments, €15,672; Other Persons, €15,233.
3. Viz. Public Departments, €1,544; Other Persons, €36,798.

S. AYLWARD

Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31 March 2006

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000			
A.1. SALARIES, WAGES AND ALLOWANCES		47,777	46,917	-
A.2. TRAVEL AND SUBSISTENCE		4,200	3,744	324
A.3. INCIDENTAL EXPENSES		6,870	7,100	819
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		2,670	2,161	203
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		10,003	8,334	(242)
A.6. COURTHOUSE AND OFFICE PREMISES EXPENSES		15,417	17,907	177
A.7. CONSULTANCY SERVICES		250	171	35
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND		55	61	10
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)				
<i>Current Year Provision</i>	17,174			
<i>Deferred Surrender</i>	<u>1,600</u>	<u>18,774</u>	<u>18,773</u>	-
Gross Total				
<i>Original</i>	104,416			
<i>Deferred Surrender 2004</i>	<u>1,600</u>	106,016	105,168	1,326
<i>Deduct :-</i>				
C. APPROPRIATIONS-IN-AID		<u>35,090</u>	<u>40,335</u>	<u>141</u>
Net Total				
<i>Original</i>	69,326			
<i>Deferred Surrender 2004</i>	<u>1,600</u>	<u>70,926</u>	<u>64,833</u>	<u>1,185</u>
SURPLUS TO BE SURRENDERED		€ 6,092,570		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			64,833
Changes in Capital Assets			
Purchases Cash	(11,790)		
Depreciation	4,901		
Loss on Disposals	3	(6,886)	
Assets under Development			
Cash Payments		(1,151)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(477)		
Increase in Stock	(78)	(555)	(8,592)
Direct Expenditure			56,241
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	28,378		
Notional Rents	4,669		33,047
Operating Cost			<u>89,288</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			73,683
Assets under Development (Note 4)			<u>4,492</u>
			78,175
Current Assets			
Stocks (Note 13)		111	
Prepayments		2,035	
Accrued Income		141	
Other Debit Balances:			
Advances to OPW	4,863		
Suspense	516		
Imprest	39	5,418	
PMG Balance and Cash	13,981		
Orders Outstanding	(2,426)	11,555	
Total Current Assets		<u>19,260</u>	
Less Current Liabilities			
Accrued Expenses		3,361	
Other Credit Balances:			
Due to the State (Note 14)	11,574		
Payroll Deductions	460		
Suspense	4,596	16,630	
Net Liability to the Exchequer (Note 5)		<u>343</u>	
Total Current Liabilities		<u>20,334</u>	
Net Current Liabilities			<u>(1,074)</u>
Net Assets			<u>77,101</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	23,620	22,995	11,901	58,516
Additions	33,081	1,651	719	35,451
Disposals	-	(7)	-	(7)
Revaluations	4,050	-	-	4,050
Gross Assets at 31 December 2005	<u>60,751</u>	<u>24,639</u>	<u>12,620</u>	<u>98,010</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	619	14,358	4,453	19,430
Depreciation for the year	1,134	2,562	1,205	4,901
Depreciation on Disposals	-	(4)	-	(4)
Cumulative Depreciation at 31 December 2005	<u>1,753</u>	<u>16,916</u>	<u>5,658</u>	<u>24,327</u>
Net Assets at 31 December 2005	<u>58,998</u>	<u>7,723</u>	<u>6,962</u>	<u>73,683</u>

Notes:

The opening balances have been amended to reflect more accurate information.

The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. During 2005, 6 such orders had been made. Valuations of vested properties are provided by the Office of Public Works (OPW). Where possible estimated values have been included based on guidelines provided by the OPW.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	3,871
Cash Payments for the Year	1,151
Transferred to Asset Register	(530)
Amounts carried forward at 31 December 2005	<u>4,492</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the Year		
Surplus to be Surrendered		6,093
Exchequer Grant Undrawn		(5,750)
Net Liability to the Exchequer		<u>343</u>
Represented by:		
Debtors		
Net PMG Position and Cash	11,555	
Debit Balances: Suspense	<u>5,418</u>	16,973
Creditors		
Due to the State (Note 14)	(11,574)	
Credit Balances: Suspense	<u>(5,056)</u>	(16,630)
		<u>343</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Court Fines	4,600,000	5,101,574
Road Traffic Act Fines	<u>9,300,000</u>	<u>7,525,782</u>
	<u>13,900,000</u>	<u>12,627,356</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND THE ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	509	The underspend on this subhead (Postal and Telecommunications Services - Capital) resulted from expenditure, which was allocated under this subhead during the Estimate process, being charged to subhead A.5. (Office Machinery and Other Office Supplies).
A.5.	1,669	The underspend relates to current and capital expenditure attributable to a number of projects not progressing as originally scheduled. Reductions in costs were also achieved in relation to software licensing and chargeable change requests under the managed services contract.
A.6.	(2,490)	The overspend on this subhead (Courthouse and Office Premises Expenses) was mainly attributable to loan repayments and lease repayments.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees	25,367,000	30,000,492
2. Dormant Court Funds (Funds of Suitors)	9,300,000	9,300,000
3. Miscellaneous	<u>423,000</u>	<u>1,034,392</u>
TOTAL	<u>35,090,000</u>	<u>40,334,884</u>

Explanation of Variations

- Fees:** This item represents fees received in respect of legal documents lodged in court offices including court percentages which produced higher than expected receipts.
- Dormant Court Funds (Funds of Suitors):** In accordance with the provisions contained in Section 35 (1) and (20) of the Civil Liabilities and Courts Act 2004, €9.3m was transferred in respect of dormant suitors' funds to Appropriations-in-Aid.
- Miscellaneous:** These receipts are made up of a variety of miscellaneous items, the majority of which relate to Committee Fees in respect of the General Solicitors Office, uncashed cheques and fees collected by Sheriffs.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2005 amounted to €14,914,754

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2005 ¹ €000	Expenditure in 2005 €000	Subsequent Years €000
Refurbishment of Courthouses	27,475	17,138	43,206
Information Technology Projects	423	926	1,105

¹ Excludes projects completed by the end of 2004.

10 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €275,703.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	153,124	71	5	14,961
Overtime and extra attendance	819,362	397	38	21,328
Miscellaneous	<u>670,430</u>	277	19	18,658
Total extra remuneration	<u>1,642,916</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

- Under Section 91 of the Finance Act 2004, there are no unspent allocations for Courthouse Capital works to be carried forward into 2006.
- As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2005 of €846,000 was included in the Estimates allocation for 2006.
- In accordance with the provisions contained in Section 35 (1) and (2) of the Civil Liability and Courts Act 2004, the Accountant of the Courts of Justice has transferred the sum of €9.3 million in respect of dormant suitors' funds to the Exchequer. This was used for the purpose of defraying the costs of providing, managing and maintaining Court buildings.
- Salary costs of €1,202,616 were recouped from Tribunals and other Departments in respect of staff on secondment.
- Ex-gratia payments totalling €47,369 and ranging from €512 to €6,000 were made in 15 cases during 2005.
- A total of €108,158 was paid in respect of exceptional performance merit awards in accordance with the provisions of the Administrative Budget Scheme. There were 67 payments to individuals, ranging from €35 to €9,000.
- Consultancy expenditure not charged to the Consultancy Services subhead for 2005 amounted to €618,828. This primarily related to consultancy ICT services and is included under subhead A5.
- A total of €88,861 was paid to 8 retired civil servants in receipt of Civil Servants Pensions, who were re-employed on various duties during 2005.
- This account includes penalty interest payments amounting to €9,236 under the Prompt Payments of Accounts Act 1997 and as amended by the EU (Late Payments in Commercial Transactions) Regulations 2002.
- Funds amounting to €20,057 were received from the Minister for Finance under the Change Management Fund.
- Compensation totalling €12,500 was paid during the year to the State Claims Agency for the settlement of a claim on behalf of the Courts Service.

13 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	<u>111</u>

14 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:	€000
Income Tax	1,057
Retention Tax	91
Value Added Tax	5
Pay Related Social Insurance	396
Fines	7,781
Excise Duty	<u>2,244</u>
	<u>11,574</u>

15 ENHANCING INTERNAL CONTROLS

A statement on Internal Financial Controls in the standard format for the year ended 31st December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls as regards, staff training, internal audit, risk management, information and communication technology, security and ongoing review of effectiveness of administrative and financial controls.

Staff Training

The Service uses the Performance Management Development System (PMDS) to identify individual staff development training requirements. More specifically, system application training continues to be carried out across the main computer applications. Targeted training is also provided in relation to financial management and accounting skills, including budgetary management, business case preparation and for staff in District and Circuit Court Offices on courts accounting issues.

Internal Audit Function

In late 2004 and during the year 2005 additional resources were allocated to the internal audit unit, this included assigning a professionally qualified accountant to head up the unit. A competitive procurement process was completed during the year which gives the internal audit unit access to specialist resources for certain audits where appropriate. A very comprehensive internal audit programme was completed in 2005. The head of internal audit works closely with the Audit Committee. During the year an additional external member was added to the Committee.

Risk Management

Good progress was made during 2005 in implementing the recommendations contained in the Mullarkey Report in relation to risk management. A series of workshops, involving all office managers, were held in early 2005, where awareness of the importance of risk management was raised and the major risks facing the organisation were identified. A risk management policy and guidelines were approved and issued to all offices. The major risks identified are reviewed by the Audit Committee and Risk Management Committee at regular intervals. Towards the end of the year further progress was made in establishing a risk management database that will enhance the identification and monitoring of risks. Our new strategic plan for 2005 – 2008 makes specific reference to risk management and all offices were required to address risk management when preparing business plans for 2006.

Information Communication Technology (ICT)

The Service has a strong commitment to the security of its ICT. During 2005 an independent review of IT security was carried out and the recommendations from that review are in the process of being implemented. Documented backup/recovery procedures are in place for all critical systems, including the use of offsite storage services and disaster recovery facilities. ICT security arrangements have also been reviewed by the external auditors as part of the audit of the annual financial statement of the Accountant of the Courts of Justice. A new five year ICT strategy covering the period 2006 - 2010 was approved by the Board in December 2005.

P.J. FITZPATRICK
Accounting Officer
THE COURTS SERVICE
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts Service for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Courts Service. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

LAND REGISTRY AND REGISTRY OF DEEDS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	25,875	26,083	-
A.2. TRAVEL AND SUBSISTENCE	145	122	20
A.3. INCIDENTAL EXPENSES	1,807	2,577	40
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,257	1,322	(30)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,484	5,536	(326)
A.6. OFFICE PREMISES EXPENSES	790	288	53
A.7. CONSULTANCY SERVICES	115	69	-
A.8. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - LAND REGISTRY EXTERNAL ACCESS SERVICE PROJECT	<u>575</u>	<u>616</u>	<u>-</u>
Total	<u>38,048</u>	<u>36,613</u>	<u>(243)</u>
SURPLUS TO BE SURRENDERED	€1,435,427		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			36,613
Changes in Capital Assets			
Purchases Cash	(4,164)		
Depreciation	<u>2,679</u>	(1,485)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(345)		
Increase in Stock	<u>(1)</u>	<u>(346)</u>	<u>(1,831)</u>
Direct Expenditure			34,782
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		4,241	
Notional Rents		<u>3,436</u>	<u>7,677</u>
Operating Cost			<u>42,459</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			7,092
Current Assets			
Stocks (Note 11)		178	
Prepayments		512	
Accrued Income		8	
Other Debit Balances:			
Suspense	109		
Advances to OPW	35		
Imprests	<u>5</u>	149	
PMG Balance and Cash	1,887		
Orders Outstanding	<u>(361)</u>	<u>1,526</u>	
Total Current Assets		<u>2,373</u>	
Less Current Liabilities			
Accrued Expenses		277	
Other Credit Balances:			
Due to the State (Note 12)	936		
Suspense	64		
Payroll Deductions	<u>240</u>	1,240	
Net Liability to the Exchequer (Note 4)		<u>435</u>	
Total Current Liabilities		<u>1,952</u>	
Net Current Assets			<u>421</u>
Net Assets			<u>7,513</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	18,263	3,919	22,182
Additions	4,124	40	4,164
Disposals	(85)	-	(85)
Gross Assets at 31 December 2005	<u>22,302</u>	<u>3,959</u>	<u>26,261</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	14,042	2,533	16,575
Depreciation for the year	2,340	339	2,679
Depreciation on Disposals	(85)	-	(85)
Cumulative Depreciation at 31 December 2005	<u>16,297</u>	<u>2,872</u>	<u>19,169</u>
Net Assets at 31 December 2005	<u>6,005</u>	<u>1,087</u>	<u>7,092</u>

Note:

As part of the conversion to the new computerised Financial Management System, the Land Registry and Registry of Deeds carried out a review of its existing capital asset base, so as to determine the accuracy of the historic costs and accumulated depreciation carried forward. Arising from this review, the opening balances for cost of assets and accumulated depreciation as at the beginning of this accounting period do not match the closing balances as at the end of 2004.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be Surrendered		1,435
Exchequer Grant Undrawn		<u>(1,000)</u>
Net Liability to the Exchequer		<u>435</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,526	
Debit Balances	<u>149</u>	1,675
Creditors		
Due to the State (Note 12)	(936)	
Credit Balances	<u>(304)</u>	<u>(1,240)</u>
		<u>435</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees	58,500,000	65,043,880
Registry of Deeds Fees	3,500,000	3,909,643
Ground Rent Fees	<u>100,000</u>	<u>103,974</u>
	<u>62,100,000</u>	<u>69,057,497</u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	23	Savings have accrued due to a reduction in Travel and Subsistence claims between Dublin and the decentralised offices in Waterford.
A.3.	(770)	The excess is due to a significant increase in the fixed charge licence fee payable for copyright to Ordnance Survey Ireland and underprovision for essential cleaning services.
A.4.	(65)	The increase in expenditure in 2005 for postal service was due to increased activity in the Land Registry, which generated additional post. Certified copy documents and returnable documentation after completion of registration must be returned to solicitors by post.
A.5.	1,948	The saving arose as it was deemed necessary to postpone a number of DMapS Project staged payments initially envisaged for 2005 to 2006 in line with project roll-out.
A.6.	502	The saving arose due to the recoupment of costs in 2005 (including arrears for 2001-2004) in respect of electricity charges for a building shared with other departments/agencies. Furniture and fittings expenditure was also less than expected due to deferral of furniture purchases in anticipation of decentralisation to Roscommon.
A.7.	46	Consultancy expenditure is linked, primarily, with planning for change of status. As the date was not finalised, some consultancy expenditure has been deferred.
A.8.	(41)	The excess was due to the underprovision in the pay element of this subhead.

7 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2005 amount to €983,781.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2005 €000	Expenditure in 2005 €000	Subsequent Years €000
Digital Mapping Project (DMapS)	-	4,795	21,338

8 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €631.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	40,840	46	-	-
Overtime and extra attendance	1,322,556	404	62	26,141
Shift and roster allowances	25,252	5	2	7,187
Miscellaneous	63,617	51	-	-
Total extra remuneration	<u>1,452,265</u>			

Note: Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS

A sum of €12,500 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Change Management Fund.

Sums amounting to €31,230 were paid to five retired Civil Servants, in receipt of a Civil Service pension, who were re-employed during 2005.

Fees paid by means of Revenue Stamps in lieu of cash etc., were as follows:

	€
Registry of Deeds Fees	561,043

11 STOCKS

Stocks at 31 December 2005 comprise:

	€000
Stationery	63
Miscellaneous Supplies	6
IT Consumables	<u>109</u>
	<u>178</u>

12 DUE TO THE STATE

The amount Due to the State at 31 December 2005 consisted of:

	€000
Income Tax	493
Retention Tax	1
Pay Related Social Insurance	233
Valued Added Tax	<u>209</u>
	<u>936</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Land Registry and Registry of Deeds for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Land Registry and Registry of Deeds. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	357	274	-
A.2. TRAVEL AND SUBSISTENCE	1	1	-
A.3. INCIDENTAL EXPENSES	37	29	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	8	(1)
A.5. OFFICE PREMISES EXPENSES	<u>22</u>	<u>23</u>	<u>(1)</u>
Total	<u>429</u>	<u>335</u>	<u>(2)</u>
SURPLUS TO BE SURRENDERED	€94,093		

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			335
Changes in Capital Assets			
Purchases Cash	(4)		
Depreciation	8		
Gain on Disposals	—	4	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>2</u>	<u>6</u>
Direct Expenditure			341
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>112</u>
Operating Cost			<u>453</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			15
Current Assets			
Other debit balances		-	
PMG Balance and Cash	3		
Orders Outstanding	<u>(2)</u>	1	
Prepayments		2	
Accrued Income		—	
Total Current Assets		<u>3</u>	
Current Liabilities			
Accrued Expenses		-	
Other Credit Balances:			
Suspense	-		
Payroll Deductions	-		
Due to the State (Note 8)	<u>—</u>	-	
Net Liability to the Exchequer (Note 4)		—	
Total Current Liabilities		—	
Net Current Assets			<u>3</u>
Net Assets			<u>18</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	78	26	104
Additions	4	-	4
Disposals	-	-	-
Gross Assets at 31 December 2005	<u>82</u>	<u>26</u>	<u>108</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	59	26	85
Depreciation for the year	8	-	8
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2005	<u>67</u>	<u>26</u>	<u>93</u>
Net Assets at 31 December 2005	<u>15</u>	<u>-</u>	<u>15</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered		94
Exchequer Grant Undrawn		<u>(94)</u>
Net Liability to the Exchequer		<u>-</u>
Represented by:		
Debtors		
Net PMG position and cash		
Debit Balances: Suspense	-	-
Creditors		
Due to State	-	
Credit Balances: Suspense	-	-
		<u>-</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	4	The savings arose due to the postponement of the upgrade of the Office's telephone system. The project is currently under review.

6 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2005 was nil.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	8,869	2	-	-
Overtime and extra attendance	2,352	3	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	<u>11,221</u>			

Note: Certain individuals received extra remuneration in more than one category.

8 DUE TO THE STATE

The amount due to the State at 31 December 2005 was nil.

ORLA BARRY MURPHY

Accounting Officer

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS

29 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Charitable Donations and Bequests. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, miscellaneous schemes, subsidies and grants

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the finance Act 2004

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	65,070	65,907	-
A.2. TRAVEL AND SUBSISTENCE	2,854	3,080	93
A.3. INCIDENTAL EXPENSES	2,290	1,991	(39)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,500	1,856	(13)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	8,607	8,336	(438)
A.6. OFFICE PREMISES EXPENSES	1,300	769	65
A.7. CONSULTANCY SERVICES	465	363	-
A.8. INFORMATION SOCIETY	1,240	524	(102)
HOUSING			
B.1. LOCAL AUTHORITY AND SOCIAL HOUSING PROGRAMMES			
<i>Current Year Provision</i>	1,190,359	1,119,673	3,624
<i>Deferred Surrender</i>	51,609	51,609	-
B.2. PRIVATE HOUSING GRANTS AND SUBSIDIES, ETC.	51,335	41,247	2,179
B.3. TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY			
<i>Current Year Provision</i>	11,948	11,948	-
<i>Deferred Surrender</i>	4,588	4,588	-
B.4. COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES			
<i>Current Year Provision</i>	2,132	2,240	64
<i>Deferred Surrender</i>	284	284	-
ENVIRONMENT			
C.1. WATER AND SEWERAGE SERVICES PROGRAMME	433,824	417,922	345
C.2. ENVIRONMENTAL PROTECTION AGENCY	13,822	15,019	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND (GRANT FOR GENERAL EXPENSES)	3,257	3,663	-
C.4. NUCLEAR SAFETY	1,742	1,276	1
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,168	4,135	11
C.6. KYOTO CREDITS	1,000	-	-
C.7. CLIMATE CHANGE FUNDING	2,150	2,546	-
LOCAL GOVERNMENT			
D.1. LOCAL GOVERNMENT FUND	488,575	500,575	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS			
<i>Current Year Provision</i>	50,430	56,430	-
<i>Deferred Surrender</i>	4,000	4,000	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	13,208	13,573	(154)
D.4. COMMUNITY AND SOCIAL INCLUSION IN LOCAL AUTHORITIES	4,111	4,069	-
D.5. DISABILITY SERVICES	15,000	10,568	-
HERITAGE			
E.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL)	3,420	1,667	-
E.2. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (NATIONAL LOTTERY FUNDED)	7,320	7,320	-
E.3. BUILT HERITAGE			
<i>Current Year Provision</i>	23,657	18,156	145
<i>Deferred Surrender</i>	2,420	2,420	-
E.4. NATIONAL PARKS AND WILDLIFE SERVICE	34,871	25,942	289

		Provision €000	Outturn €000	Accruals €000
OTHER SERVICES				
F.1. FIRE AND EMERGENCY SERVICES		20,025	21,371	1
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE				
	<i>Current Year Provision</i>	12,162	13,703	-
	<i>Deferred Surrender</i>	500	500	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES		51	1	-
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES		285	29	-
F.5. AN BORD PLEANÁLA		12,433	12,074	-
F.6. IRISH WATER SAFETY ASSOCIATION		533	553	-
F.7. URBAN REGENERATION				
	<i>Current Year Provision</i>	20,135	18,288	-
	<i>Deferred Surrender</i>	7,365	7,365	-
F.8. TIDY TOWNS COMPETITION		150	150	46
F.9. PROGRAMME FOR PEACE AND RECONCILIATION				
	<i>Current Year Provision</i>	5,930	7,322	-
	<i>Deferred Surrender</i>	3,335	3,335	-
F.10. PLANNING TRIBUNAL		12,311	8,538	325
F.11. PLANNING AND DEVELOPMENT, ETC.		318	241	-
F.12. MISCELLANEOUS SERVICES				
	<i>Current Year Provision</i>	5,257	3,406	9
	<i>Deferred Surrender</i>	<u>1,500</u>	<u>1,500</u>	-
Gross Total				
	<i>Current Year Provision</i>	2,529,245		
	<i>Deferred Surrender 2004</i>	<u>75,601</u>	2,604,846	2,502,072
				6,451
<i>Deduct :-</i>				
G. APPROPRIATIONS-IN-AID		<u>29,063</u>	<u>33,528</u>	<u>4,466</u>
Net Total				
	<i>Current Year Provision</i>	2,500,182		
	<i>Deferred Surrender 2004</i>	<u>75,601</u>	<u>2,575,783</u>	<u>2,468,544</u>
				<u>1,985</u>
SURPLUS ON FOR YEAR			€107,238,736	
<i>Less:-</i>				
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€76,000,000	
SURPLUS TO BE SURRENDERED			€31,238,736	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Certain buildings are depreciated at 5% per annum while others as well as land are not depreciated. The value of the latter will be reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated over 5 years, plant and machinery is depreciated over 10 years and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			2,468,544
Changes in Capital Assets			
Purchases Cash	(10,875)		
Depreciation	7,646		
Loss on Disposal	8	(3,221)	
Assets under Development			
Cash Payments		(159)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,188)		
Increase in Stock	(185)	(3,373)	(6,753)
Direct Expenditure			2,461,791
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,940		
Notional Rents	3,140		18,080
Operating Cost			<u>2,479,871</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			59,891
Assets under Development (Note 5)			<u>551</u> 60,442
Current Assets			
Stocks (Note 16)		580	
Prepayments		1,787	
Accrued Income		4,466	
Other Debit Balances:			
Imprests	14		
Other Suspense Items	<u>1,182</u>	1,196	
PMG Balance and Cash	111,153		
Orders Outstanding	<u>(28,166)</u>	<u>82,987</u>	
Total Current Assets		<u>91,016</u>	
Current Liabilities			
Accrued Expenses		8,238	
Deferred Income		-	
Other Credit Balances:			
Due to State (Note 17)	3,122		
Other Suspense Items	<u>1,387</u>	4,509	
Net Liability to the Exchequer (Note 6)		<u>79,674</u>	
Total Current Liabilities		<u>92,421</u>	
Net Current Assets			<u>(1,405)</u>
Net Assets			<u>59,037</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	1,622	5,097	78,204	3,804	88,727
Additions	7,889	338	1,789	434	10,450
Disposals	-	(27)	(277)	-	(304)
Gross Assets at 31 December 2005	<u>9,511</u>	<u>5,408</u>	<u>79,716</u>	<u>4,238</u>	<u>98,873</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2005	13	3,060	26,849	1,711	31,633
Depreciation for the year	9	563	6,822	252	7,646
Depreciation on Disposals	-	(26)	(271)	-	(297)
Cumulative Depreciation at 31 December 2005	<u>22</u>	<u>3,597</u>	<u>33,400</u>	<u>1,963</u>	<u>38,982</u>
Net Assets at 31 December 2005	<u>9,489</u>	<u>1,811</u>	<u>46,316</u>	<u>2,275</u>	<u>59,891</u>

Note:

Historic properties such as parks and other heritage assets have not been valued.
Opening balances have been adjusted to reflect more accurate asset information

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	€000
Amounts brought forward at 1 January 2005	567
Cash Payments for the Year	159
Transferred to Asset Register	(175)
Amounts carried forward at 31 December 2005	<u>551</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the Year		
Surplus to be surrendered	31,239	
Deferred Surrender	<u>76,000</u>	107,239
Exchequer Grant Undrawn		<u>(27,565)</u>
Net Liability to the Exchequer		<u>79,674</u>
Represented by:		
Debtors		
Net PMG position and cash	82,987	
Debit Balances: Suspense	<u>1,196</u>	84,183
Creditors		
Due to State	(3,122)	
Credit Balances: Suspense	<u>(1,387)</u>	<u>(4,509)</u>
		<u>79,674</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts, which were mainly in respect of the sale of plant, machinery and metal content of buildings on the former Irish Ispat site, Cork; redemption of projects funded under the Capital Assistance Scheme; refund of monies unexpended on Mullaghmore Project, Burren; refund of a grant paid in respect of car parking facilities for Trim Castle; interest due on monies held by the Chief State Solicitor in relation to the acquisition of property, and interest from the bank account used for electronic payment purposes, amounted to €1,324,616.

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead variations - Virement

In the latter part of 2005, based on an analysis of expenditure trends, etc., a full review of 2005 requirements and following consultation with the Department of Finance, the Department through the established process of *virement* (see Public Financial Procedures B1.1.10, C2.6) used some of the savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2005. Also, in the case of capital, and in accordance with the Capital Envelope Agreement, the Department availed of carryover of €76,000,000, which will be applied to our capital programme in 2006 (details in the 2006 REV).

Sub-head	Less/(More) Than Provided €000	Explanation
A.6	531	Renovation projects planned for the Custom House did not proceed due to the Office of Public Works' tendering process not being completed in 2005.
A.8.	716	The number and value of Information Society projects underway in 2005 were not of the same scale as the cost of the on-line motor tax system which peaked in 2003.
B.1	70,686	Underspend occurred on the local authority housing regeneration programme, the site subsidy scheme and the capital assistance scheme for the voluntary sector. It was necessary to extend public consultation on a number of housing regeneration works schemes for longer than originally anticipated; this caused schemes to be delayed. There was also a considerable reduction in the demand for site subsidy. The number of projects undertaken under the Capital Assistance Scheme was less than anticipated due to a variety of reasons, including difficulties in procuring suitable sites.
B.2	10,088	Recoupment claims from local authorities under the Disabled Persons and the Essential Repairs grant schemes were less than anticipated.
C.2	(1,197)	Additional funding was made available by way of virement to the Environmental Protection Agency to facilitate the commencement of building works on a new laboratory in Kilkenny.
C.3	(406)	Additional funding was made available by way of virement to the Radiological Protection Institute of Ireland for updating and renewal of essential scientific equipment and supporting the State's legal actions against British Nuclear Fuels/Sellafield.
C.4	466	Anticipated expenditure in relation to legal cases against British Nuclear Fuels/Sellafield did not arise due to the adjournment of the UNCLOS hearing in the Permanent Courts of Arbitration in The Hague following a case initiated against the Irish Government by the European Commission.
C.6	1,000	No purchases of carbon credits were made during 2005.
C.7	(396)	Additional funding was made available by way of virement to meet the Government commitment to provide development assistance and climate change funding for developing countries.
D1	12,000	Additional funding was made available by way of sanctioned virement to provide extra resources to the Local Government Fund.
D.2	(6,000)	Additional funding was made available by way of virement to meet higher expenditure on the strategic non-national roads programme due to greater than anticipated progress made on certain schemes.
D.5	4,432	The Disability Act, 2005 did not come into force until July, 2005 and this impacted on the scope for expenditure within the year.
E.1	1,753	Renovations to the new Heritage Council headquarters did not commence in 2005 as anticipated.
E.3	5,501	Expenditure was less than anticipated on the built heritage conservation capital works programme and the purchase of the Great Blasket Island did not proceed before the end of the year.
E.4	8,929	Underspend of capital was divided between the slower than expected uptake of the new Turbary Rights Compensation Scheme and lack of significant progress on visitor centres at Ballycroy and Clara Bog, due to site selection and planning delays. In relation to current expenditure there was a decrease in demand for the ewe destocking compensation scheme because of the implementation of the Single Farm Payment Scheme and increased uptake of the REPS scheme of the Department of Agriculture and Food.
F.1	(1,346)	Additional funding was made available by way of virement to implement the Government's decision on the Department's contribution to the proposed National Emergency Coordination Centre.
F.2	(1,541)	Additional funding was made available by way of virement for the provision of additional IT equipment and the completion of projects to improve public access in public libraries to online services.
F.3	50	Recoupment claims from local authorities in respect of loan subsidies are declining as loans are repaid and in any event were slower than anticipated.
F.4	256	Recoupment claims from local authorities in respect of malicious injuries, which are dependent on legal settlements, are difficult to predict and were less than anticipated.

F.7	1,847	A number of miscellaneous community facilities were not in a position to proceed in 2005 resulting in the underspend.
F.9	(1,392)	Additional funding was made available by way of virement to meet the additional expenditure under Peace II, the Programme for Peace and Reconciliation, which accelerated in accordance with funding targets as the programme comes to an end.
F.10	3,773	A provision included in the subhead for the costs of parties represented before the Planning Tribunal was only partially utilised, as the Tribunal made few awards as to costs.
F.11	77	Expenditure was less than anticipated due to the extent of small amounts on each of a number of programmes in support of the planning development and control systems.
F.12	1,851	Minor excesses and underspends occurred under a number of programmes. The main contribution to the underspend came from the less than anticipated claims from local authorities in respect of the Playground Grants Scheme due to planning difficulties related to specific sites, delays in receiving and installing equipment. Expenditure was also less than anticipated at the former Irish Ispat site Haulbowline, Cork as the planned site investigation was mobilised less quickly than anticipated.

9 APPROPRIATIONS-IN-AID	Estimated	Realised
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,792,000	2,618,824
2. Inspection fees in respect of the scheme of structural guarantees for new houses	-	-
3. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	606,000	606,000
4. Receipt from the Local Government Fund	16,254,000	15,358,975
5. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	1,000	3,345,997
6. MET Éireann Receipts	8,816,000	9,491,554
7. Recoupment for seconded staff	267,000	207,759
8. Rents (including receipts from lettings of fishing rights, etc.)	210,000	109,227
9. Services at Visitor Centres	108,000	214,069
10. Sales of Property	21,000	40,450
11. Charges at National Parks and Wildlife Sites	711,000	922,729
12. Miscellaneous Receipts	277,000	612,106
Total	29,063,000	33,527,690

Explanation of Variations

- Receipts were higher than expected as the Local Government Audit Service substantially cleared its audit arrears position in 2005.
- Drawdown from the Local Government Fund in respect of the capital element of the operational costs of the motor tax service was less than expected because further offline enhancements to the service did not reach development stage during 2005.
- EU funding in respect of the Programme for Peace and Reconciliation was received earlier than expected.
- The increase arises as a result of the receipt of Irish Aviation Authority arrears and also an increase in Met Éireann data sales.
- Salary recoupment for a seconded staff member was outstanding at 31 December 2005.
- Income which arises from rents payable for a variety of uses of National Parks is difficult to predict.
- Income from sales of publications was higher than anticipated.
- Higher income was due to increased sales of cattle, timber, etc., from National Parks.
- There was an increase in visitor numbers to the National Parks and also a new management agreement signed in 2005 provided for a greater portion of Muckross House admission revenues to accrue to the State.
- Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate accurately, were greater than expected.

10 COMMITMENTS**(a) Global Commitments**

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €514,229 and €1,953,130,875 respectively.

**(b) Multi-Annual Capital Commitments
(Projects Costing €12,697,380 or more)****1 Water/Sewerage Projects**

Project	Cumulative Expenditure to 31-Dec-04 €000	Expenditure in 2005 €000	Subsequent Years €000
Balbriggan-Skerries Sewerage ¹	5,129	35	18,016
Buncrana Water Supply Pollan Dam	37,201	-	1
Carna/Kilkieran Water Supply Scheme ²	1,018	2,264	14,318
Carrick-on-Suir Sewerage ¹	16,118	1,413	522
Castlebar Environs Sewerage ¹	7,304	2,927	48,469
Castlerea Sewerage Scheme ²	10,550	2,313	137
Clonmel Main Drainage	15,025	581	1,894
Cork Main Drainage (Collection)	131,282	7,060	41,658
Cork Main Drainage (Treatment Works) ¹	124,136	607	21,859
Courtown Riverchapel Sewerage	18,868	-	1,132
Donegal Sewerage ¹	1,778	-	25,222
Drogheda Main Drainage	75,310	-	385
Dublin Bay Project - North Fringe ^{1,3}	40,554	2,390	22,156
Dublin Bay Sewerage	262,520	12,771	10,709
Dublin Water Conservation	47,028	-	2,491
Dundalk Main Drainage	66,793	-	1,638
Dungarvan Sewerage ¹	15,974	9,950	7,931
Dun Laoghaire Main Drainage Contract 3 (Cohesion Planning & Construction)	25,205	3	37
Dunshaughlin Sewerage ¹	16,951	11,554	6,395
East Meath Coastal Area Sewerage Scheme ¹	17,019	1,430	49
East Waterford Water ¹	19,968	3,718	4,746
East Waterford Water Supply Scheme Stage 2 Phase 2 ²	581	1,015	19,104
Fanad East Water Supply	789	1,992	11,165
Galway Main Drainage Treatment Works	56,713	2,150	13,137
Kildare WS Strategy, Phase 1 - Nth East Kildare Regional Water Supply Scheme ²	1,220	5,775	8,705
Kildare WS Strategy, Phase 1 - Wellfield Contract ²	1,060	8,520	18,020
Kildare WS Strategy, Phase 1 - Truck Watermains ²	1,627	6,010	16,863
Kinsale Sewerage ¹	1,900	-	18,100
Knock Sewerage Stage1 ¹	15,243	361	1,044
Leixlip Sewerage	25,270	-	1,419
Letterkenny Sewerage ¹	3,077	3,458	22,675
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment	223,076	28	896
Limerick Main Drainage Contract 4.3 ²	16,901	-	3,499
Lough Mask Regional Water Supply (Knock- Ballyhaunis)	25,906	529	3,565
Lucan Water High Level ²	15,836	2,195	3,969
Midleton Sewerage	23,619	-	1,727
Monaghan Water	20,948	-	690
Navan Sewerage ^{1,3}	31,512	1,006	232
North Leitrim Regional Water Supply	16,090	594	1,081
Osberstown Sewerage	26,874	-	165
Sligo & Environs Water Supply Scheme - Stage 2 ²	4,277	-	10,423
Sligo (Lough Gill) Regional Water Supply ¹	34,104	850	535
Swords Sewerage ¹	24,462	-	1,923
Tipperary Grouped Design, Build and Operate and Wastewater Treatment Plants	9,891	1,131	3,687
Tralee Sewerage	12,290	-	831
Tuam Regional Water Supply (Stage 1)	30,031	-	513
Tuam Regional Water Supply (Stage 3)	16,815	-	1,061
Waterford Main Drainage - Collection & Treatment ¹	22,224	3,337	32,039
Westport Sewerage (Excl. Advance Section) ¹	49,925	-	2,952
Wexford Main Drainage	69,427	-	6,573
Total	1,737,419	97,967	436,358

2	Housing Projects	Cumulative		
		Expenditure to	Expenditure	Subsequent
	Project	31-Dec-04	in 2005	Years
		€000	€000	€000
	Inner City Dublin Flat Complexes ¹	67,327	5,674	83,692
	Knocknaheeny, Cork City	-	6,146	24,729
	Laurel Ave., Dun Laoghaire	-	3,245	12,869
	O'Malley Park, Limerick ²	613	421	14,500
	Regeneration of Ballymun Flats ¹	307,307	98,340	196,000
	The Glen Phase 1 (Cork) ¹	<u>17,278</u>	<u>500</u>	<u>448</u>
	Total	<u>392,525</u>	<u>114,326</u>	<u>332,238</u>
3	Heritage Project	Cumulative		
		Expenditure to	Expenditure	Subsequent
	Project	31-Dec-04	in 2005	Years
		€000	€000	€000
	National Botanic Gardens (Reconstruction of Palm House) ¹	<u>16,625</u>	<u>186</u>	<u>20</u>
4	Fire Services Project	Cumulative		
		Expenditure to	Expenditure	Subsequent
	Project	31-Dec-04	in 2005	Years
		€000	€000	€000
	CAMP East	<u>20,384</u>	<u>132</u>	<u>858</u>

Notes:

1. Cost of project updated since 2004.
2. Excluded from 2004 account as the then estimated cost of the scheme was under €12.7m.
3. Cumulative expenditure to 31 December 2004 updated.

11 DETAILS OF EXTRA REMUNERATION

	Amount	Number of	Recipients of	Max. Individual
	Paid	Recipients	€6,350 or more	Payment of
	€			€6,350 or more
				€
Higher, special or additional duties	497,800	213	17	18,622
Overtime and extra attendance	1,592,342	482	80	24,905
Shift and roster allowances	2,614,679	456	160	19,655
Miscellaneous	232,886	156	9	12,700
Total extra remuneration	<u>4,937,707</u>			

Note: Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Under the provisions of Section 91 of the Finance Act 2004, €76,000,000 of unspent allocation in respect of the capital elements of the Subheads A.8., B.1., B.2., C.1., D.3., D.5., E.1., E.3., E.4., F.7. and F.12. was carried forward to 2006.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €239,000 from the Vote for 2005 was included in the Estimate for 2006.

A total of €296,888 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€270,840) and the Rent Tribunal (€26,048).

Twelve retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €144,031.

In addition to voted moneys, sponsorship and entry fees totalling €408,311 were also expended on the Tidy Towns Competition.

A total of €85,817 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amount expended under Subhead A.3., a sum of €35,760 was received from the Change Management Fund, Subhead M., of the Finance Vote.

In addition to the amount expended under Subhead A.8., a sum of €2,140,948 was received from the Information Society Fund, Subhead P., of the Finance Vote.

A total of €22,910 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991 and 27 March 2006).

Amounts totalling €23,472 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

13 EU FUNDING

The outturn shown in Subheads C.1., D.2., E.3., E.4., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in Subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in Subhead F.9. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in Subhead E.4. includes payments in respect of activities co-financed under EU LIFE Nature contracts.

14 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €	Cumulative Expenditure to 31-Dec-05 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	8,537,446	46,139,390

15 NATIONAL LOTTERY FUNDING

Task Force on Special Housing Aid for the Elderly

Account of Receipts and Payments in the year ended 31 December 2005

€

Balance at 1 January 2005	-
B.3. Task Force on Special Housing Aid for the Elderly	11,947,000
Expenditure	<u>11,947,000</u>
Balance at 31 December 2005	=

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2005

Payee

Health Service Executive Areas

€

Eastern	1,230,000
Midland	1,230,000
Mid-Western	1,660,000
North-Eastern	1,064,000
North-Western	1,410,000
South-Eastern	1,920,000
Southern	1,588,000
Western	<u>1,845,000</u>
Total	<u>11,947,000</u>

Grant for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2005

€

Balance at 1 January 2005	-
E.2. Heritage Council	7,320,000
Expenditure	<u>7,320,000</u>
Balance at 31 December 2005	=

Communal Facilities in Voluntary Housing Schemes

Account of Receipts and Payments in the year ended 31 December 2005

€

Balance at 1 January 2005	-
B.4. Communal Facilities in Voluntary Housing Schemes	2,131,000
Expenditure	<u>2,131,000</u>
Balance at 31 December 2005	=

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2005

Local Authority	Project	Amount
<i>County Councils</i>		€
Clare	Kilmihil Community Housing, Kilmihil	12,036
Cork	Cork Association Autism, Greenville House, Gortnamucky, Carrigtwohill	39,997
	Conna Community Council Housing the Elderly Association, Conna	116,000
Donegal	Respond, Raphoe	6,702
	Oaklee Housing Trust, Kilmacrennan	258,593
	Co. Donegal Housing Assoc. for the Mentally Handicapped, Lifford Rd., Mullindrait	102,937
Galway	Respond, The Old Convent, Oranmore	124,480
Kerry	Respond, Convent of Mercy, Ballybunion	15,561
Kildare	Camphill, Park Lane, Grangebeg	75,000
	Respond, Ballymakealy	49,604
	Respond, Easton Rd., Leixlip	122,500
	Respond, Flintersfield, Athy	177,764
Kilkenny	Good Shepherd Centre, Church Lane	46,400
	St. Mary's, Gaol Road	77,140

Limerick	Rathkeale Sheltered Housing, Enniscough, Rathkeale	15,292
	Dromcollogher Voluntary Housing, Coolaboy Extension, Dromcollogher	28,371
	Glin Homes for the Elderly, Glin	116,000
	Cheshire Foundation, Rathfredagh, Newcastlewest	52,200
Monaghan	Respond, Convent Lands, Carrickmacross	192,833
	Respond, Bree, Castleblaney	68,025
South Tipperary	St Patrick's Dwelling for the Elderly, Ashwells Lot, Cashel	41,325
	Respond, King Street, Clonmel	203,000
City Councils		
Cork	Bishopstown Senior Citizens H.A., Ballinaspig More, Bishopstown	139,650
Limerick	Respond, Distillery View, Quarry Road	<u>49,590</u>
Total		<u><u>2,131,000</u></u>

16 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	265
Other (includes consumables in local depots)	138
IT Consumables	97
Meteorological consumables	74
Cleaning Materials	<u>6</u>
	<u>580</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	1,550
Pay Related Social Insurance	604
Withholding Tax	439
Value Added Tax	197
Pension Contributions	<u>332</u>
	<u>3,122</u>

18 ENHANCING INTERNAL CONTROL

A standard format statement on internal financial controls for the year ended 31 December 2005 has been submitted with this account.

The following actions have been taken, or are planned, with a view to improving the Department's system of internal financial controls. These actions relate to staff training, financial management systems, risk management, security of information and communications technologies, internal audit and continuing review of financial/administrative controls.

The Performance Management and Development System (PMDS) is used to identify training needs generally, including accounting or other financial training. Mechanisms are also available within the PMDS to check that the training has been provided.

Roll out of the Department's new accounting and financial management system was completed for all sections with the exception of the National Parks sites. This has given the Department a consolidated system for order entry, goods receivable, tax clearance certification, payment processing and asset management. The system provides vastly improved information on procurement and budget management for the purposes of the regular reviews by senior managers. Intensive and extensive training was provided to staff in this context and is continuing in relation to completion of the rollout programme and refreshment of current users. Work continued on the development of management reporting aspects of the system to assist managers in their decision making.

New consolidated guidelines on Departmental procurement practises were published in March, 2005. Revised processes were also put in place for the approval and reporting on consultancies and for process auditing of all major procurement contracts with effect from the same date. Seminars were run for all officers involved in procurement to further elaborate on the revised requirements.

Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector, which were published by the Department of Finance in February, 2005, were circulated to programme managers within the Department and to agencies under the aegis of the Department for implementation.

A systematic approach to risk evaluation and management was further integrated into the normal business planning process. This approach is being developed further with the assistance of a Risk Assessment Committee and is subject to oversight of the Department's Audit Committee.

Finally, the Department's overall management and audit structures, including internal audit, provide for continuing review of financial/administrative controls. The role of the Departments Audit Committee is to advise the Accounting Officer on the financial reporting process, internal control, risk management and audit matters, as part of the continuing systematic review of the control environment and governance procedures within the Department.

NIALL CALLAN

Accounting Officer
Department of the Environment, Heritage and Local Government
29 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Environment, Heritage and Local Government. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 5 of the report for 2005 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

-for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	55,711	51,853	-
A.2. TRAVEL AND SUBSISTENCE	3,020	2,434	32
A.3. INCIDENTAL EXPENSES	2,526	1,735	68
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,654	2,890	62
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	9,403	7,225	(420)
A.6. OFFICE PREMISES EXPENSES	3,070	2,303	38
A.7. CONSULTANCY SERVICES	378	427	21
A.8. REGIONAL OFFICE SERVICE	4,807	3,797	9
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	848	848	-
B.2. TRANSPORT SERVICES	116,533	122,157	6,713
B.3. INTERNATIONAL ACTIVITIES	3,747	3,671	-
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,269	1,847	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	9,472	7,996	-
B.6. IN CAREER DEVELOPMENT	22,849	23,293	(3,444)
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	4,079	4,362	-
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	10,401	10,242	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	33,889	33,885	24
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	1,209	1,134	-
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	69	69	-
B.12. GRANT TO INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	1,643	1,304	-
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	3,134	3,134	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	269	254	-
B.15. EUROPEAN SCHOOLS	39	32	-
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	1,029	683	-
B.17. MISCELLANEOUS	13,770	12,980	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES	10,169	9,582	-
B.19. COMMISSION ON CHILD ABUSE	29,680	7,726	326
B.20. SCHOOL COMPLETION PROGRAMME	24,060	22,061	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE	15,323	14,014	69

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (Cont'd)	€000	€000	€000	€000
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		11,186	10,375	-
B.23. EXPENSES OF NATIONAL EDUCATION WELFARE BOARD		7,838	7,362	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS		170,087	183,824	-
B.25. SPECIAL EDUCATION COUNCIL		8,885	6,211	(502)
B.26. OCCUPATIONAL HEALTH STRATEGY FOR TEACHERS				
<i>Original</i>	-			
<i>Supplementary</i>	<u>1</u>	1	-	-
B.27. PAYMENTS UNDER THE COMMISSION TO INQUIRE INTO CHILD ABUSE (AMENDMENT) ACT 2005				
<i>Original</i>	-			
<i>Supplementary</i>	<u>510</u>	510	510	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		1,561,801	1,530,611	-
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		316	367	-
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		123,255	123,562	-
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		6,827	7,127	-
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		5,507	6,184	-
C.6. OTHER GRANTS AND SERVICES		68,344	65,774	634
C.7. LIBRARY GRANTS		2,026	2,026	-
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS		144,213	158,837	-
C.9. CENTRES FOR YOUNG OFFENDERS		31,443	24,092	157
C.10. SPECIAL EDUCATIONAL PROJECTS		1,264	1,117	-
C.11. SUPERANNUATION, ETC., OF TEACHERS		262,028	297,286	-
SECOND-LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT		867,706	805,880	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		68,981	67,725	-
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		5,880	6,070	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		149,672	187,673	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		280,888	288,922	-
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		732,736	731,083	-
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	82,586			
<i>Supplementary</i>	<u>23,308</u>	105,894	108,620	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		22,737	20,497	1
D.9. SPECIAL INITIATIVES ADULT EDUCATION		34,050	34,147	-
D.10. STATE EXAMINATIONS COMMISSION		49,467	49,407	1,029
D.11. MISCELLANEOUS		4,996	4,251	-
D.12. SPECIAL NEEDS ASSISTANTS- SECOND LEVEL		27,199	13,038	-

THIRD-LEVEL & FURTHER EDUCATION GRANTS & SERVICES		Estimate Provision €000	Outturn €000	Closing Accruals €000
	€000			
E.1. STUDENTS SUPPORTS		208,917	215,856	-
E.2. UNIVERSITY SCHOLARSHIPS		998	1,031	-
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		5,466	5,210	-
E.4. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)				
<i>Original</i>	671,608			
<i>Supplementary</i>	<u>1,290</u>	672,898	671,863	-
E.5. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		479,002	480,942	-
E.6. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		10,102	10,100	-
E.7. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS		5,133	5,122	-
E.8. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
<i>Original</i>	10,771			
<i>Supplementary</i>	<u>90</u>	10,861	10,861	-
E.9. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		6,578	6,578	-
E.10. GRANTS IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		2,743	3,028	-
E.11. MISCELLANEOUS		1,453	920	-
E.12. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS		7,283	7,394	-
E.13. ALLEVIATION OF DISADVANTAGE		13,882	13,881	-
E.14. RESEARCH AND DEVELOPMENT ACTIVITIES		69,250	69,247	-
E.15. GRANGEGORMAN DEVELOPMENT AGENCY				
<i>Original</i>	-			
<i>Supplementary</i>	<u>1</u>	1	-	-
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS				
<i>Current Year Provision</i>	240,528			
<i>Deferred Surrender</i>	<u>30,000</u>	270,528	266,680	531
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS				
<i>Current Year Provision</i>	204,000			
<i>Deferred Surrender</i>	<u>20,000</u>	224,000	234,582	1,087
F.3. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND OTHER COLLEGES AND RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME OF THE INSTITUTES		51,829	58,829	71
F.4. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		32,000	31,999	-
F.5. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES		6,143	5,586	-
F.6. PUBLIC PRIVATE PARTNERSHIP COSTS		<u>24,000</u>	<u>21,572</u>	-

Department of Education and Science**Vote 26**

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Original</i>	7,170,654			
<i>Supplementary</i>	25,200			
<i>Deferred Surrender 2004</i>	<u>50,000</u>	7,245,854	7,217,797	6,506
<i>Deduct:-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	236,758			
<i>Supplementary</i>	<u>(25,800)</u>	<u>210,958</u>	<u>283,143</u>	<u>4,320</u>
Net Total				
<i>Current Year Provision</i>	6,933,896			
<i>Supplementary</i>	51,000			
<i>Deferred Surrender 2004</i>	<u>50,000</u>	<u>7,034,896</u>	<u>6,934,654</u>	<u>2,186</u>
 SURPLUS TO BE SURRENDERED		 € 100,241,965		

The Statement of Accounting Policies and Principles and Notes 1 to 21 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			6,934,654
Changes in Capital Assets			
Purchases Cash	(9,284)		
Depreciation (Note 4)	3,388		
Loss on Disposals	<u>24,390</u>	18,494	
Assets Under Development			
Cash Payments (Note 5)		(28,369)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(35,595)	
Increase in Stock		<u>(83)</u>	<u>(45,553)</u>
Direct Expenditure			6,889,101
Expenditure Borne Elsewhere			
Vote 6			3
Net Allied Services Expenditure			17,066
Notional Rents			<u>3,707</u>
Operating Cost			<u>6,909,877</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			36,413
Assets Under Development (Note 5)			<u>32,049</u>
			68,462
Current Assets			
Stocks (Note 19)		207	
Prepayments		4,502	
Recoupment of Overpayments		1,111	
Recoupment of Secondment Costs		919	
Loans Outstanding (Note 16)		68	
Pension Contributions		87	
Accrued Income		4,320	
Other Debit Balances:			
Sub-Accountants	161		
Marriage Retirement Death Gratuity	1,398		
Salaries Recoupable	954		
Schools Broadband Programme	1,344		
Withholding Tax	48		
World Skills	43		
Travel Passes	94		
Payable Orders Irregularly Cashed	79		
Miscellaneous	<u>23</u>	4,144	
PMG Balance and Cash	106,775		
Orders Outstanding	<u>(106,391)</u>	<u>384</u>	
Total Current Assets		<u>15,742</u>	
Less Current Liabilities			
Due to State (Note 20)		342	
Accrued Expenses		11,008	
Foreign Currency Bank Account		5	
Other Credit Balances:			
Pension Refund	195		
Skill Olympic Sponsorship	29		
European School Day	24		
Central Bank	41		
Thedens Bequest	224		
Capital Incentive Aspect	1,634		
TRBDI Boundary	30		
Withholding Tax (First and Second Level)	34		
Primary Buildings - Energy	279		
EFT Payments	33		
Re-check of Marks	154		
Registration Council	33		
Interreg Challenge	166		
Reid Bequest C Fund	44		
Miscellaneous	<u>58</u>	2,978	
Net Liability to the Exchequer (Note 6)		<u>1,545</u>	
Total Current Liabilities		<u>15,878</u>	
Net Current Liabilities			<u>(136)</u>
Net Assets			<u>68,326</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2005	31,344	22,822	8,444	62,610
Adjustment to 2004 Closing Figures ¹	<u>201</u>	<u>106</u>	<u>(9)</u>	<u>298</u>
	31,545	22,928	8,435	62,908
Additions	20,580	1,770	387	22,737
Disposals ²	<u>(24,371)</u>	<u>(563)</u>	<u>(19)</u>	<u>(24,953)</u>
Gross Assets at 31 December 2005	<u>27,754</u>	<u>24,135</u>	<u>8,803</u>	<u>60,692</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	-	16,671	4,756	21,427
Adjustment to 2004 Closing Figures ¹	-	<u>33</u>	<u>(6)</u>	<u>27</u>
	-	16,704	4,750	21,454
Depreciation for the Year	-	2,615	773	3,388
Depreciation on Disposals	-	<u>(551)</u>	<u>(12)</u>	<u>(563)</u>
Cumulative Depreciation at 31 December 2005	-	<u>18,768</u>	<u>5,511</u>	<u>24,279</u>
Net Assets at 31 December 2005	<u>27,754</u>	<u>5,367</u>	<u>3,292</u>	<u>36,413</u>

- 1 The adjustments to the opening balances for assets and depreciation arise following a review of the Department's Asset Register. The adjustments principally arise from the following: the understating of assets in 2004, errors in the classification of assets under the headings for Office Equipment and Furniture and Fittings. In addition assets appropriate to the Capital Assets Note had been reflected in error in the note for Assets under Development despite having been fully developed.
- 2 The disposals figure for Land and Buildings relates to ten (10) schools where construction is completed and where control/management of the property has passed to the relevant Trustees/Boards of Management.

GENERAL INFORMATION NOTE

1. FIRST-LEVEL

- 1.1 Twenty (20) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty five (45) Gaelscoileanna and six (6) Multi-Denominational schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 1.2(ii) One (1) Multi-Denominational school site and building is held by the Minister for Education and Science under a long term lease agreement but is controlled/managed by the school's Board of Management.
- 1.2(iii) Nine Model (9) schools, owned by the Office of Public Works, are controlled/managed by Boards of Management.
- 1.3 The total number of National Schools in operation on 31 December 2005 was three thousand two hundred and eighty four (3,284). With the exception of 1.2(i) to 1.2(iii) above, the majority of these schools are denominational and owned by the relevant diocesan authority.
- 1.4 Ownership of the five (5) Children Detention schools is vested in the Minister for Education and Science. The schools are managed on behalf of the Department by Boards of Management.

2. SECOND-LEVEL

- 2.1 Six (6) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.
- 2.2(i) Sixteen (16) Comprehensive schools, seventy six (76) Community schools and one (1) Secondary school owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 2.2(ii) Two hundred and forty seven (247) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Four hundred and two (402) secondary schools are privately owned.

3. THIRD-LEVEL

- 3.1 The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2005 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	Land and Buildings €000	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2005	10,299	9,754	484	20,537
Adjustment to 2004 Closing Figures ¹	<u>(10,299)</u>	<u>6,424</u>	<u>-</u>	<u>(3,875)</u>
	-	16,178	484	16,662
Cash Payments for the Year	-	25,620	2,749	28,369
Transferred to Asset Register	-	<u>(12,612)</u>	<u>(370)</u>	<u>(12,982)</u>
Amounts carried forward at 31 December 2005	<u>-</u>	<u>29,186</u>	<u>2,863</u>	<u>32,049</u>

- 1 The adjustments to the opening balances for 2005 follow a review of the Department's Capital Assets Under Development Register. The adjustments principally arise from errors in the classification of assets and the non-removal of assets which had been fully developed in previous years.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be Surrendered		100,242
Exchequer Grant Undrawn		<u>(98,697)</u>
Net Liability to the Exchequer		<u>1,545</u>
Represented by:		
Debtors		
Net PMG position and cash	384	
Debit Balances: Suspense	<u>4,144</u>	4,528
Creditors		
Foreign Currency Bank Account	(5)	
Credit Balances: Suspense	<u>(2,978)</u>	<u>(2,983)</u>
		<u>1,545</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	1,476,384
Conscience Money	<u>960</u>
	<u>1,477,344</u>

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	791	The saving arose principally from lower expenditure on State Receptions and other official engagements, lower than expected training requests arising from PMDS. The largest element of the saving (€591,000) arose on the miscellaneous element of the subhead which is always difficult to forecast accurately.
A.6.	767	The savings arose from delays in progressing a number of projects in 2005 and savings arising from lesser maintenance and greater energy efficiency on new and renovated accommodation.
B.4.	422	The savings arose from a lesser and delayed take up of certain cultural agreements and to a favourable US dollar and Euro exchange rate on the contribution paid to UNESCO.
B.5.	1,476	Research and Development projects ran behind schedule and savings of €279,000 arose as claims for grants were not submitted. Arising from a strategic review of the operation of the Gender Equality Unit savings of €697,000 arose as no new projects were commissioned pending completion of the review. Savings of €500,000 arose due to delays in progressing a computerised management information system for programmes in Further Education.
B.7.	(283)	The excess arose principally as a result of the once off costs of producing guidelines for teachers of students with general learning disabilities.
B.10.	75	The savings arose due to delays in issuing payments to schools who had not submitted appropriate paperwork in time.
B.12.	339	The running costs of the Institute including its liquidation were less than anticipated.
B.14.	15	The savings arose as one organisation was not funded during 2005.
B.16.	346	The saving arose mainly due to primary legislation proceeding at a slower than anticipated pace during 2005.
B.17.	790	The saving arose principally due to delays in the provision of office accommodation for the Teaching Council and lower than anticipated costs on certain reviews.
B.18.	587	The saving was due largely to a lower than anticipated expenditure in relation to the ongoing costs of the NCTE and the ICT curricular support staffing of the NCCA.
B.19.	21,954	The savings arose mainly from delays in processing legal bills which required to be reviewed by a legal cost accountant.
B.20.	1,999	Savings arose as the School Completion Programme could not proceed until after completion of the identification process for the new DEIS action plan.
B.21.	1,309	The saving arose principally from the slower than anticipated recruitment of additional psychologists and administration staff.
B.22.	811	The savings arose due to the later than anticipated filling of a senior post, greater than anticipated fee income from HETAC, and lower than expected general expenditure.
B.23.	476	The savings arose principally from delays in the recruitment of staff during 2005 and a slower than anticipated pace of development.
B.24.	(13,737)	The excess arose principally as a result of the Board making a higher number of awards than had been projected in 2005.
B.25.	2,674	Savings arose principally as the Council was not fully staffed during 2005. Costs were therefore lower for payroll, non-pay costs and for the Appeals Board.
C.2.	(51)	The excess arose principally from retrospective payment of salary increases and higher than anticipated running costs of schools.
C.5.	(677)	The excess arose from underestimation of the general cost of salary and arrears payable in 2005.
C.8.	(14,624)	The excess arose as a result of additional Special Needs Assistants posts on the payroll which were not provided for in the 2005 allocation, and to underestimation of the cost of salary and arrears for 2005.
C.9.	7,351	The savings arose mainly due to the downsizing of places at the Finglas Child and Adolescent Centre and the deferred opening of the 4th Unit at Trinity House School.
C.10.	147	The projects had savings arising from the purchase of second hand buses rather than new buses.
C.11.	(35,258)	The excess arose due to higher than anticipated numbers of retirees in 2005, one hundred and one more teachers retired than had been estimated. Additionally the continued upward trend in pensioners together with the increase in the average rate of pension also contributed to the excess.
D.1.	61,826	The saving arose due to the delayed payment of arrears under the Part-Time Workers Directive as a result of interpretation issues that went to Arbitration.
D.4.	(38,001)	The excess arose principally due to higher than anticipated numbers of retirees in 2005, one hundred and eighty four more teachers retired than had been estimated. Additionally the continued trend in pensioners together with the increase in the average rate of pension also contributed to the excess.
D.8.	2,240	The saving arose principally due to slower than anticipated progress on special initiatives as funds allocated could not be expended until after completion of the identification process for the new DEIS programme and the selection of the schools in 2006.
D.11.	745	The saving arose from a change in the method of funding for the language initiative and lower requirements on the miscellaneous element of the subhead.
D.12.	14,161	The saving arose principally from overestimation of salary costs, including Part-Time Act arrears of pay.
E.10.	(285)	An excess arose as the number of students eligible for free fees was greater than anticipated.

Continued

E.11.	533	The saving arose from overestimation. As the subhead is miscellaneous in nature it is difficult to forecast the level of provision accurately.
F.2.	(10,582)	The excess arose due to expenditure on elements of the Post Primary building and modernisation programme proceeding more rapidly than anticipated during 2005, particularly in relation to the implementation of the Health and Safety requirements.
F.3.	(7,000)	The excess was due to the level of funding required for the Programme for Research in Third Level Institutions being greater than anticipated.
F.5.	557	The saving arose largely due to the later than expected commencement of the installation of routers in schools under the School Broadband Programme.
F.6.	2,428	The saving arose due to a change in Government policy which led to lower than anticipated expenditure on new projects and consultancy during 2005.

9 APPROPRIATIONS-IN-AID

			Estimated €	Realised €
G.1. Administration and Other Services Receipts				
1.	EU Travel Receipts		1,000	306
2.	Contributions from the EU for educational activities		58,000	127,457
3.	Receipts from the European Social Fund	<i>Original</i> 61,500,000 <i>Supplementary</i> <u>(23,500,000)</u>	38,000,000	103,474,208
4.	Peace Programme		500,000	16,787
G.2. First-Level Receipts				
1.	Superannuation, etc., of National Teachers:			
	(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		185,000	409,259
	(ii) Contributions to the Superannuation Schemes		69,728,000	66,591,112
	(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		19,080,000	20,029,994
2.	Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead C.9.)		590,000	577,793
3.	Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead C.4.)		138,000	154,271
4.	Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	<i>Original</i> 8,208,000 <i>Supplementary</i> <u>(1,300,000)</u>	6,908,000	7,717,582
5.	Handling charge involved in making certain deductions from teachers' salaries		15,000	260,449
6.	Miscellaneous		141,000	3,941,020
7.	Contributions to Superannuation Scheme for Special Needs Assistants in National Schools (Subhead C.8.)		4,860,000	5,096,218
G.3. Second-Level & Further Education Receipts				
1.	Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:			
	(i) Contributions to Secondary Teachers' Superannuation Scheme		48,790,000	51,093,784
	(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme		13,449,000	14,055,716
	(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		39,000	98,905
2.	Repeat Leaving Certificate course fees		195,000	129,009
3.	Refund of portion of capital grants (Subhead F.2.)		8,000	8,540
4.	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead D.3.)		117,000	134,115
5.	Contributions towards the building and equipping costs of community schools		103,000	-
6.	Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	<i>Original</i> 8,204,000 <i>Supplementary</i> <u>(1,000,000)</u>	7,204,000	7,644,242
7.	Handling charge involved in making certain deductions from Teachers' Salaries		200,000	197,974
8.	Miscellaneous		149,000	1,130,454
9.	Contribution to Superannuation Scheme for Special Needs Assistants in second level education (Subhead D.12)		<u>500,000</u>	<u>253,757</u>
Total			<u>210,958,000</u>	<u>283,142,952</u>

Explanation of Variations**G.1.**

2. The surplus is due principally to the earlier than anticipated arrival of the EU contribution to the Arion Programme.
3. The surplus in the European Social Fund subhead is due to higher than anticipated receipts for the 2000-2006 round of funding and the later than anticipated arrival of receipts from the 1994-1999 round of funding.
4. Due to delays by the European Commission in processing claims from 2004 a shortfall in income occurred as claims due for recoupment in 2005 were not paid to the Department by year end 2005.

G.2.

- 1.1. The surplus arose due to the number of retirements in 2005 being higher than anticipated and consequently receipts to the subhead were higher than estimated.
- 1.3. The surplus arose due to the number of retirements in 2005 being higher than anticipated.
3. A surplus arose due to higher superannuation receipts arising from pay increases in 2005.
4. The surplus arose as a result at year end of outstanding secondment costs for 2005 and greater than anticipated receipts in respect of the recovery of overpayments.
5. The surplus arose due to underestimation of the level of receipts payable in 2005.
6. The surplus is principally due to the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.

G.3.

- 1.3. The surplus is due to underestimation of the level of receipts for 2005.
2. The shortfall arose due to the late arrival of fees for 2005 in 2006 and to lesser recoupment of fees than had been anticipated.
4. A surplus arose due to higher superannuation receipts arising from pay increases in 2005.
5. There were no contributions to the subhead during 2005.
6. The surplus arose as a result of the receipt at year end of outstanding secondment costs for 2005.
8. The surplus is principally due to the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.
9. The shortfall arose mainly due to an overestimation of receipts in the first year of operation of this subhead.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	20
Grant subheads	1,268
B. Multi-Annual Capital Commitments	Totals
	€000
1. Legally enforceable capital commitments	
Expenditure in 2005	622,815
Commitments to be met in subsequent years	726,302

2. Legally enforceable capital commitments Capital projects involving total expenditure of €12,697,380 or more		Legally Enforceable Commitments to be met in Subsequent Years			Totals
	Expenditure to 31 December 2004	Expenditure in 2005			
	€	€	€	€	€
Subhead F.2.					
1	Rathoath V.S.	-	2,173,543	10,780,529	12,954,072
2	Youghal C.S.	2,798,236	7,396,182	3,577,292	13,771,710
Subhead F.3.					
3	Blanchardstown - Phase 1 New College ¹	45,070,559	61,503	958,230	46,090,292
4	Cork - Tourism Building ¹	7,656,685	9,037,826	1,497,485	18,191,996
5	Cork - Apprentice Building ¹	2,283,498	16,783	10,447,262	12,747,543
6	Galway/Mayo Library ¹	27,674,970	596,837	527,088	28,798,895
7	National University of Ireland, Dublin - Conway Institute ¹	8,713,573	2,322,886	1,735,728	12,772,187
8	Dublin City University, National Centre for Cellular Biotechnology ¹	2,370,564	1,277,138	14,509,474	18,157,176
9	National University of Ireland, Dublin - Centre for Synthesis & Chemical Biology ¹	3,237,916	6,307,639	4,163,467	13,709,022
10	National University of Ireland, Cork - Postgraduate Research Library ¹	-	2,035,984	11,684,992	13,720,976
Subhead F.4.					
11	Mary Immaculatae College Campus Development Phase 1a/infrastructure	942,602	1,787,649	13,149,749	15,880,000
C. Public Private Partnership					
1	National Maritime College of Ireland PPP ^{2&3}	9,471,739	9,381,983	171,418,540	190,272,262
2	Schools Bundle PPP ^{2&3}	31,225,530	11,238,291	213,064,613	255,528,434
3	Cork School of Music ²	-	-	208,363,742	208,363,742

Notes

- Expenditure on the projects is being met from Subhead F.3. of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead F.6. of the Vote.
- The expenditure on the PPP projects to 31 December 2004 has been revised following a review of previous years expenditure.

Note on PPP's

Each project is determined by the contract agreed. For example, the unitary payment for the National Maritime College (NMC) is €8.5 million but starts to reduce substantially in the later years eventually falling to around €4 million near the end of the concession period. The figures shown above comprise the total cost of the project based on the final financial model (which had not previously been available), the Unitary Payment paid to the end of December 2005 and VAT on construction.

The concession period of education PPP projects is twenty-five years. Provision is made for inflation and benchmarking the cost of services over that period. Therefore the Legal Commitments figure is subject to variation from time to time.

It should also be noted that the Schools PPP has about 21 years left in the contract whereas the National Maritime College commenced its twenty-five year contract in October 2004.

The figures quoted for enforceable commitments exclude VAT on the operation elements of the PPP contract and comprise outstanding Unitary Payments based on the financial model at contract signing.

The return excludes payment outside the main PPP contracts that had previously been included.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	607,329	248	26	17,692
Overtime and extra attendance	1,155,573	440	48	33,851
Shift/roster allowances	31,638	6	2	15,425
Miscellaneous	<u>164,635</u>	96	9	13,996
Total extra remuneration	<u>1,959,175</u>			

Note

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €2,878,000 from 2005 to 2006 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.24. includes compensation of €470,000 in respect of two redress cases. Legal costs totalling €170,502 were paid in four other cases. (S18/5/99 and D/Finance reference 02/02/2005)

Expenditure under Subhead C.1. included an amount of €80,527 in severance pay arising from the resignation of a staff member of a Young Offender Centre. (S68/1/71)

Expenditure under Subhead C.6. included a settlement of €185,000 relating to one redress case. (S18/5/99 & S18/9/92)

Expenditure under Subhead C.6. included legal costs of €133,930 arising from seven placement cases. (S18/28/76)

Expenditure under Subhead C.9. includes compensation of €105,350 arising from compensation claims by nine staff members of Young Offender Centres for injuries received while on duty. Compensation totalling €93,213 was paid in two of these cases and in one other case. Medical and other costs totalling €3,856 were paid in four other cases. (S18/7/00 and S68/1/71)

Expenditure under Subhead C.9. included an amount of legal costs for €30,000 arising from the retirement of a member of staff. (S68/1/71)

Expenditure under Subhead C.9. included a settlement of €818 arising from a road traffic accident. Fees of €121 were also paid in this case. (S18/7/00)

Expenditure under Subhead D.1. included compensation of €1,759 to a teacher arising from the incorrect placement on a salary scale and to compensate for the consequent loss of purchasing power. (S18/9/92)

Expenditure under Subhead D.5. included an amount of €85,000 in settlement of a personal injuries case arising from an accident in a Community and Comprehensive School. (S18/9/92)

Expenditure under Subhead D.5. included an amount of €168,333 in settlement of eleven compensation claims for accidents in Community and Comprehensive schools. Legal fees of €105,594 were paid in eight of these cases and in fourteen other cases. Medical and other fees totalling €12,801 were also paid for one of the compensation cases, four of the legal fees cases and in eight other cases. (S18/35/78)

Expenditure under Subhead D.5. included an amount of €33,198 in settlement of three claims for accidents in Community and Comprehensive schools. Costs of €55,055 were paid in respect of one of the settlement cases and in four other cases. (S18/35/78)

Expenditure under Subhead D.11 included settlement costs of €35,000 arising from the settlement of two cases in relation to the loss of Exam material in 1995. (S18/1/75)

A sum amounting to €3,435 was received from Vote 6 Office of the Minister for Finance in 2005 in respect of expenditure incurred in 2005 and expended to the value shown in 2005.

	€
Subhead A.3.	3,435

The Department established a merit scheme entitled "Aitheantas" the Employee Recognition Awards, in line with the terms of the Administrative Budget Agreement. A sum of €95,250 was spent on the 2004 scheme in 2005 with 59 individuals being awarded a sum of €1,000 each and 145 individuals receiving payments of €250 as part of group awards. Also in 2005 the sum of €75,250 was spent on the 2005 scheme with 39 individuals receiving a sum of €1,000 each and 145 members receiving a sum of €250 each as part of group awards.

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance."

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of this Agreement contains a list of the contributing congregations.

The accounts are subject to audit by the Comptroller and Auditor General.

13 EU FUNDING

The amount of €103,474,208 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following subheads of the Office of the Minister for Education and Science:

Subheads A.1., B.5., B.20., B.22., D.1., D.6., D.8., D.9., E.6., E.7. and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005	Cumulative Expenditure to 31 December 2005
			€
Commission to Inquire into Child Abuse	1999	7,726,111	27,832,217
Residential Institutions Review Committee	2003	314,908	1,284,662
New Schools Advisory Committee	2002	39,680	66,539
Commission on School Accommodation	1996	265,234	2,693,311

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is on-going.

Expenditure on the Commission to Inquire into Child Abuse to the end of 2005 was €27,832,217. At this point it is estimated that a provision of €46 million will be required to meet the remaining costs during 2006 - 2008. This tentative estimate should be treated with caution given that the Commission has not yet completed the final assessment of a large volume of third party legal costs.

Expenditure associated with the Redress Board to the end of 2005 was €377,518,487 at which time some 4,625 applications had been processed out of a total of 14,541 received by the Board. Due to the higher than anticipated number of applications received, it has been necessary to revise the provision for remaining costs. At this point it is estimated that additional costs of up to some €950 million may arise. This estimate is tentative given that the Board had approximately 10,000 applications to process at the end of 2005 and that the level of award in these remaining cases may vary substantially.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Interest €
From 1 April 1968 to 31 December 2004	3,210,039	3,135,931	3,583,123
Year ended 31 December 2005	-	6,176	2,364
Total	<u>3,210,039</u>	<u>3,142,107</u>	<u>3,585,487</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid	<u>(3,142,107)</u>		
Principal Outstanding		<u>67,932</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2005	-	1,385	1,385
Adjustment to Opening Cash Balance ¹	-	2,983	2,983
Securities Balance on 1 January 2005	794,110	-	794,110
Transferred to Income Account	-	(14,550)	(14,550)
Funds Held by Stockbroker for purchase of Stock ²	-	258,806	258,806
Securities Redeemed ³	(54,997)	97,607	42,610
Securities Purchased	<u>330,876</u>	<u>(346,231)</u>	<u>(15,355)</u>
Balances on 31 December 2005	<u>1,069,989</u>	<u>-</u>	<u>1,069,989</u>

Receipts and Payments Account for the Year Ended 31 December 2005

	€
Balances on 1 January 2005	108,677
Receipts	60,361
Payments	<u>(104,620)</u>
Balances on 31 December 2005	<u>64,418</u>

1 The closing balance for 2004 was understated by €2,983.

2 Cash for investment of €258,806 was paid over to the Department's stockbroker in December 2004 to purchase replacement stock.

3 Funds to the value of €42,610 due from the redemption of the 2004 Treasury Bond were not paid over to the Department until 2005.

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2005, in respect of Capital and Income.

Capital Account	Securities €	Cash €	Total €
Cash Balance on 1 January 2005 ¹	-	8,495	8,495
Adjustment to Opening Cash Balance ¹	-	(8,495)	(8,495)
Securities Balance on 1 January 2005 ²	35,520	-	35,520
Adjustment to Opening Securities Balance ²	(24,998)	-	(24,998)
Funds Held by Stockbroker for purchase of Stock ³	-	25,000	25,000
Purchase of Securities	<u>23,801</u>	<u>(25,000)</u>	<u>(1,199)</u>
Balances on 31 December 2005	<u>34,323</u>	<u>-</u>	<u>34,323</u>

Income Account

	€
Balances on 1 January 2005	42,553
Dividends Received	1,257
Transfer from Redemption of Stock	-
Miscellaneous Receipts	95,529
Miscellaneous Payments	<u>(106,272)</u>
Balances on 31 December 2005	<u>33,067</u>

- 1 The Closing balance of the Cash element of the Capital Account incorrectly reflected a balance of €8,495 when it should have reflected a zero balance. The balance at 31 December 2004 was incorrect as the €8,495 had been transferred to the Income Account during 2004.
- 2 The closing balance of the 2004 Capital Account incorrectly reflected a cumulative closing balance of €35,520. This figure had been overstated as €25,000 appropriate for re-investment in stock was paid to the Department's Stockbroker from the Income element of the Capital Account. The process of purchasing replacement stock was not completed until 2005. The closing securities balance from 2004 was understated by €2.
- 3 Cash for investment of €25,000 was paid over to the Department's stockbroker in December 2004 to purchase replacement stock. The purchase of the replacement stock was not finalised until 2005.

ENDOWED SCHOOLS

Account of the Receipts and Payments of the Endowed Schools (constituted under the Educational Endowments (Ireland) Act, 1885) during the year ended 31 December 2005, in respect of Capital and Income.

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2005	-	53,352	53,352
Securities Balance on 1 January 2005	411,151	-	411,151
Transferred from Income Account	-	84,876	84,876
Securities Redeemed	-	-	-
Securities Purchased	134,560	(138,228)	(3,668)
Balances on 31 December 2005	<u>545,711</u>	<u>=</u>	<u>545,711</u>

Receipts and Payments Account for the Year Ended 31 December 2005

	€
Balances on 1 January 2005	117,655
Receipts	97,745
Transfers/Contras	61,950
Transfer to Capital Account	(84,876)
Payments	<u>(180,465)</u>
Balances on 31 December 2005	<u>12,009</u>

GRANT-IN-AID FUNDS 2005

	€	€
Subhead B.1. - Fund for General Expenses of Adult Education		
Organisations (National Lottery Funded) (a)		848,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth		
Organisations and Other Expenditure in relation to Youth Activities		
National Lottery (a)	33,885,122	
Exchequer (b)	<u>10,241,529</u>	44,126,651
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and		
Educational Organisations (National Lottery Funded) (a)		253,500
Subhead B.16. - Fund for General Expenses of Organisations involved in the Promotion		
of Ireland as an International Education Centre (Exchequer Funded) (b)		<u>683,028</u>
		<u>45,911,179</u>

- (a) Analysis of payments funded from National Lottery is included in Note 18.
- (b) A sum of €10,924,557 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities not funded from the National Lottery

	€
Boys' Brigade	16,350
Girls' Friendly Society	32,613
Presbyterian Youth	57,805
DYCW	23,232
City of Dublin VEC	6,809,020
County Dublin VEC	2,169,242
Dun Laoghaire VEC	566,949
City of Cork VEC	<u>566,318</u>
TOTAL	<u>10,241,529</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre

	€
Advisory Council for English Language Schools	226,000
International Education Board of Ireland	457,028
	<u>683,028</u>

18 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2005

€

General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities	33,885,122
Cultural Activities	253,500
Irish Language	1,203,112
Expenses of Adult Education Organisations	848,000
	<u>36,189,734</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities

€

An Óige	200,000
Ballinrobe Area Youth Project, Co Mayo	25,000
Blanchardstown Youth Service Computer Clubhouse	60,000
Cahir Youth Project, Co Tipperary	12,500
Carrigtwohill Area Youth Project, Co. Cork	25,000
Causeway	89,052
Child Protection Training	118,114
Citywise Youth Project, Co.Dublin	12,500
Co. Longford Youth Services	46,000
Cobh Youth Services	46,000
Co-operation Ireland	50,155
Council of Europe English Language Course	42,700
Credit paid over from suspense account	(73)
Daybreak Programme	46,000
Development Fund for Youth Organisations funded under the Youth Service Grant Scheme	300,639
Dunmore/Glenamaddy Youth Project Co. Galway	15,000
European Children's Theatre Encounter, Cork	30,000
Fethard Area Youth Project, Co Tipperary	25,000
Foróige	52,750
Gaisce - President's Award Scheme	730,000
Girls Brigade	20,000
Graigecullen Youth Project	46,000
Grants to Youth Organisations (Schedule A)	10,965,762
Gweedore Youth Project, Co.Donegal	25,000
Introart	18,000
Irish Deaf Youth Association, Dublin	25,000
Irish Girl Guides	50,000
Kildare Youth Project	46,000
Leargas	506,855
Leargas Youth Week, 2005	20,989
Local Voluntary Youth Councils	65,000
Local Youth Club Grants Scheme	1,270,004
Lough Gur Project, Co. Limerick	25,000
Maynooth Diploma Course	130,000
Mid-Way Youth Project, Co Waterford	25,000
Miscellaneous	6,315
Miscellaneous - Youth Information	6,245
National Association of Traveller Centres	21,000
National Youth Arts Programme	63,400
National Youth Conference	11,946
National Youth Council of Ireland	51,000
National Youth Council of Ireland	30,000
National Youth Federation	5,000
National Youth Health Programme	98,787

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities (C'td)

	€
National Youth Work Advisory Committee	11,167
National Youth Work Development Plan	460,000
Ogras	4,400
Order of Malta	16,000
Other Projects under Disadvantaged Youth (Schedule B)	223,637
Rathmines Area Youth Project	25,000
Review of Youth Information Services	57,626
Review of Youth Work	71,684
Scouting Ireland	42,000
Services to Young Travellers, Tallaght	46,000
Shannon Youth Project	46,000
Sliabh Luachra Youth Project	46,000
Special Project for Youth Schemes	14,588,023
The Blue Box Creative Learning Centre	46,000
Tipperary Regional Youth Service	2,400
Transition Support Project, Dublin	46,000
Traveller Visibility Group, Cork	25,000
Waterford Youth Committee Transport Project	25,000
Waterford/Dungarvan Youth Information Centre	20,000
YMCA Project, Dublin	12,500
Young Citizen Award	19,975
Young Mothers in Education Project, Galway	25,000
Youth Card/USIT	5,618
Youth Development Officer posts for VEC's	635,002
Youth Information Centres	<u>1,926,450</u>
Total	<u>33,885,122</u>

Cultural Activities

	€
Cultural Organisations (Schedule C)	<u>253,500</u>

Irish Language

	€
Courses in Irish	69,000
Publications in Irish	<u>1,134,112</u>
Total	<u>1,203,112</u>

Expenses of Adult Education Organisations

	€
Aontas	430,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	298,000
People's College	<u>97,000</u>
Total	<u>848,000</u>

Schedule A**Grants to Youth Organisations**

	€
An Óige	219,583
Athlone Community Services	44,797
Catholic Guides of Ireland	313,719
Catholic Youth Care	1,033,620
Church of Ireland Youth Department	216,151
Comhthraenáil na nOgeagrais Gaeilge	17,022
Confederation of Peace Corps	93,021
ECO - UNESCO Club	147,566
Experiment in International Living	32,400
Feachtas	107,120
Foróige	2,046,417
Girls' Brigade	52,674
Irish Girl Guides	448,915
Junior Chamber Ireland	20,612
Macra Na Feirme	543,469
National Association for Youth Drama	121,234
National Federation of Archery Clubs	65,008
National Youth Council of Ireland	617,532
National Youth Federation	2,392,714
No Name Club	102,500
Ogra, Chorcaí	664,120
Ogras	225,371
Order of Malta	57,567
Scouting Ireland	1,035,227
Voluntary Services International	98,152
Young Christian Workers	114,835
YMCA	134,416
Total	10,965,762

Schedule B**Special Projects for Youth**

	€
City of Dublin Youth Service Board - Annual Grant	118,354
Foróige Development Officer, North Co Dublin	46,600
Foróige Development Officer, Co Donegal VEC	32,533
Ronanstown Pilot Project	14,040
Sheelin Project, Co Cavan VEC	12,110
Total	223,637

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations**

	€
Artane School of Music	44,500
Feis Maitiu	44,500
Foras Éireann	12,700
Irish Film Institute	14,000
National Youth Orchestra of Ireland	127,000
School Recital Scheme	10,800
Total	253,500

19 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery, Manuals, etc.	138
IT Consumables, etc.	<u>69</u>
	<u>207</u>

20 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Withholding Tax	45
PAYE/PRSI	276
VAT	<u>21</u>
	<u>342</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (SIFC).

In that regard and with specific reference to the SIFC the following is the position with regard to staff training, the Financial Management System, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

The Department's Training Unit provides access to, and encourages, staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance. Following from the introduction of the Department's Oracle Financial Management System (FMS) in 2003 specific training was provided to staff. During 2005 further training and development of staff in key modules was carried out by the Department's accountant to assist in enhancing staff's understanding of asset management and other core accounting concepts. It is intended that further training in key modules will be carried out to assist in enhancing the operation of the FMS into the future.

The Department operates a Risk Management System which has been incorporated into the annual business planning process for all sections of the Department. The system in place enables sections to identify significant risks, the controls in place to manage those risks and any action required. During 2005 training was provided for all sections on the new risk management process. Data provided by sections is analysed at an aggregate level to provide divisional and corporate risk management reports which will be assessed and revised on an ongoing basis. The Department's Audit Committee will also be involved in assessing the risks identified. Where necessary, the Internal Audit Unit will be requested to carry out audits of particular issues.

The Department seeks to operate to best practice in respect of Information and Communication Technology and continues to review, enhance and upgrade the ICT infrastructure.

Following an evaluation of the system of internal controls towards the end of 2004 I arranged for a review of the position throughout the Department in early 2005 to highlight for all the managers the central role such controls should continue to play in day to day management of operations. I intend to repeat this exercise at regular intervals. The ongoing review of the system of internal financial control is also a task of the Audit Committee.

Brigid Mc Manus

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 6 of the report for 2005 prepared by me pursuant of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- the salaries and expenses of the Office of the Minister for Community, Rural and Gaeltacht Affairs, for certain service administered by that Office, and for payment of certain grants.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	11,778	11,625	-
A.2. TRAVEL AND SUBSISTENCE	1,055	625	11
A.3. INCIDENTAL EXPENSES	1,371	1,235	55
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	470	351	18
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,774	1,024	(187)
A.6. OFFICE PREMISES EXPENSES	400	304	4
A.7. CONSULTANCY SERVICES	520	344	13
A.8. INFORMATION SOCIETY	518	58	-
THE IRISH LANGUAGE AND THE GAELTACHT			
B. PAYMENTS TO AN FORAS TEANGA	15,177	13,720	-
C. PAYMENTS TO CISTE NA GAEILGE (NATIONAL LOTTERY)	3,362	3,268	-
D. AN COIMISINÉIR TEANGA	700	649	-
E. GAELTACHT HOUSING - GRANTS UNDER THE HOUSING (GAELTACHT) ACTS 1929-2001	4,000	4,099	-
F. CULTURAL AND SOCIAL SCHEMES	8,147	8,275	3
G. IMPROVEMENT SCHEMES IN THE GAELTACHT	11,500	11,707	-
H. ISLANDS	15,862	9,588	-
I.1. ÚDARÁS NA GAELTACHTA - CURRENT EXPENDITURE	13,830	14,155	-
I.2. ÚDARÁS NA GAELTACHTA - GRANTS FOR PROJECTS AND CAPITAL EXPENDITURE ON PREMISES	20,500	22,500	-
I.3. ÚDARÁS NA GAELTACHTA - ELECTION	300	347	-
J. EUROPEAN BUREAU FOR LESSER USED LANGUAGES	50	84	-
COMMUNITY AFFAIRS			
K. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (MAINLY NATIONAL LOTTERY FUNDED)	39,150	30,754	30
L.1. LOCAL DEVELOPMENT/SOCIAL INCLUSION MEASURES	45,700	46,575	-
L.2. IMPROVED CO-ORDINATION OF LOCAL AND COMMUNITY DEVELOPMENT SCHEMES	4,022	4,837	-
M. PROGRAMME FOR PEACE AND RECONCILIATION			
Original	22,739		
Supplementary	(5,000)	17,739	16,316
N. DRUGS INITIATIVE/YOUNG PEOPLES FACILITIES AND SERVICES FUND			
Original	31,500		
Supplementary	5,500	37,000	33,886
O.1. CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)	13,700	13,444	-
O.2. RAPID	8,833	5,509	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
RURAL AFFAIRS				
P.1. WESTERN DEVELOPMENT COMMISSION		1,843	1,792	-
P.2. WESTERN INVESTMENT FUND		4,000	4,324	-
Q.1. RURAL DEVELOPMENT SCHEMES		12,197	14,629	6
Q.2. LEADER, INTERREG AND PEACE PROGRAMME		13,634	15,472	3
Q.3. RURAL SOCIAL SCHEME				
<i>Original</i>	12,000			
<i>Supplementary</i>	<u>13,502</u>	25,502	24,400	4
R. GRANT TO WATERWAYS IRELAND				
<i>Original</i>	33,216			
<i>Supplementary</i>	<u>(1,000)</u>	<u>32,216</u>	<u>30,054</u>	<u>-</u>
Gross Total				
<i>Original</i>	353,848			
<i>Supplementary</i>	<u>13,002</u>	366,850	345,950	65
<i>Deduct :-</i>				
S. APPROPRIATIONS-IN-AID				
<i>Original</i>	12,230			
<i>Supplementary</i>	<u>6,400</u>	<u>18,630</u>	<u>20,233</u>	<u>1</u>
Net Total				
<i>Original</i>	341,618			
<i>Supplementary</i>	<u>6,602</u>	<u>348,220</u>	<u>325,717</u>	<u>64</u>
SURPLUS FOR THE YEAR			€22,502,839	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€6,900,000	
SURPLUS TO BE SURRENDERED			€15,602,839	

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			325,717
Changes in Capital Assets			
Purchases Cash	(445)		
Disposals Cash	1		
Depreciation	922		
Loss on Disposals	<u>4</u>	482	
Assets under Development			
Cash Payments		(106)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(175)		
Decrease in Stock	<u>2</u>	<u>(173)</u>	<u>203</u>
Direct Expenditure			325,920
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,744		
Notional Rents	<u>508</u>		<u>3,252</u>
Operating Cost			<u>329,172</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			2,774
Assets under Development (Note 4)			<u>327</u>
			3,101
Current Assets			
Stocks (Note 15)		11	
Prepayments		221	
Accrued Income		1	
Other Debit Balances:			
Suspense		8,577	
PMG Balance and Cash	12,672		
Orders Outstanding	<u>(5,408)</u>	7,264	
Net Liability to the Exchequer (Note 5)		<u>(15,451)</u>	
Total Current Assets		<u>623</u>	
Current Liabilities			
Accrued Expenses		286	
Other Credit Balances:			
Due to State (Note 16)	-		
Other Suspense accounts	<u>390</u>	<u>390</u>	
Total Current Liabilities		<u>676</u>	
Net Current Liabilities			<u>(53)</u>
Net Assets			<u>3,048</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	58	3,958	386	4,402
Additions	-	793	65	858
Adjustments ¹	175	2	118	295
Assets transferred from Department of Agriculture & Food ²	-	26	-	26
Disposals	-	(48)	-	(48)
Gross Assets at 31 December 2005	<u>233</u>	<u>4,731</u>	<u>569</u>	<u>5,533</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	50	1,718	111	1,879
Depreciation for the year	6	794	45	845
Depreciation on Adjustments	18	1	33	52
Depreciation on Assets transferred from Dept of Agriculture & Food	-	26	-	26
Depreciation on Disposals	-	(43)	-	(43)
Cumulative Depreciation at 31 December 2005	<u>74</u>	<u>2,496</u>	<u>189</u>	<u>2,759</u>
Net Assets at 31 December 2005	<u>159</u>	<u>2,235</u>	<u>380</u>	<u>2,774</u>

Note:-

¹ Assets that had not been initially included in the new fixed asset register in 2004.

² This relates to assets formally transferred to this Department in 2005 from the Department of Agriculture & Food on foot of the Transfer of Functions Order 2002 (S.I. No. 296 of 2002 refers).

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2005

	Development of IT Projects €000
Amounts brought forward at 1 January 2005	609
Cash Payments for the Year	106
Transferred to Assets Register	(388)
Amounts carried forward at 31 December 2005	<u>327</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at
31 December 2005

	€000	€000
Surplus for the Year		
Surplus to be surrendered	15,603	
Deferred Surrender	<u>6,900</u>	22,503
Exchequer Grant Undrawn		<u>(7,052)</u>
Net Liability To the Exchequer		<u>15,451</u>
Represented by:		
Debtors		
Debit Balances: Suspense	8,577	
Net PMG position and cash	<u>7,264</u>	15,841
Creditors		
Due to State	-	
Credit Balances: Suspense	<u>(390)</u>	<u>(390)</u>
		<u>15,451</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER €

Repayment of Grant following sale of property at Coole, Co Westmeath, in accordance with grant conditions.	317,435
Surrender of Dormant Account funds from Rural Social Scheme suspense account ¹	6,601,945

¹Note

In 2004 €10m was paid from the Dormant Accounts Fund to fund the Rural Social Scheme and, in line with the sanction from the Department of Finance for the commencement of the scheme, was lodged to a suspense account. During 2004 almost €3.4m was paid to scheme beneficiaries from the suspense account, with the balance of €6,601,945 paid out in 2005. Subsequently, a Supplementary Estimate for Vote 27 was submitted and approved by the Dáil on 13 December 2005, which enabled, inter alia, the bringing into the Vote of the amount of €6,601,945 held in suspense at the beginning of 2005. This facilitated the surrender to the Central Fund of the suspense account balance as an Exchequer Extra Receipt, through a process approved by the Department of Finance (see also Notes 8 and 12), and is in line with the Comptroller and Auditor General findings in his 2004 Annual Report.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	430	The saving arose due to lower than anticipated levels of travel in 2005.
A.4.	119	The saving arose primarily in respect of a contingency provision in 2005 relating to postal and telecommunications costs which was not required.
A.5.	750	The saving arose due to projects progressing at a slower rate during 2005.
A.7.	176	The savings arose due to a lower than anticipated level of consultancy during 2005.
A.8.	460	There was minimal expenditure on E-Government due to a lack of sufficiently developed projects.
B	1,457	Expenditure by Foras na Gaeilge on certain projects was lower than envisaged.
D	51	The administration costs of the new Office for An Coimisinéir Teanga were difficult to accurately estimate in its first full year of operation.
H	6,274	Unforeseen delays were experienced on two major infrastructural projects.
I.2.	(2,000)	Some capital projects and grants to industry required additional funding in 2005.

I.3.	(47)	Additional costs arose due mainly to the adoption of new arrangements under the local election code.
J	(34)	Following completion of a review in 2004, the balance of the grant for that year was paid in 2005.
K	8,396	The underspend arose mainly due to the delayed transfer of the Social Economy Programme to this Department and in disbursement of locally-based community grants.
L.2.	(815)	A larger number of suitable proposals than envisaged came forward under the Local and Community Cohesion/Volunteering programmes.
M	1,423	A delay to mid-year in the launch of the extension to the Peace Programme resulted in significant savings.
N	3,114	Some capital projects did not progress as quickly as originally envisaged.
O.2.	3,324	Progress in the completion of projects in a number of RAPID areas was slower than anticipated.
P.2.	(324)	Increased demand resulted in a higher level of funding.
Q.1.	(2,432)	The extra expenditure arose due to an increased level of demand in respect of a number of rural/agri-tourism projects under the Area Based Rural Development Initiative.
Q.2.	(1,838)	Additional expenditure arose due mainly to increased level of activity by LEADER Groups.
R	2,162	Savings arose primarily due to delays in the commencement of new headquarters buildings, as well as in relation to staff recruitment.

8 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Miscellaneous receipts	230,000	599,456
2 Programme for Peace and Reconciliation	2,000,000	2,566,844
3 Rural Development Schemes	4,000,000	3,743,684
4 LEADER, INTERREG and Peace Programme	6,000,000	6,922,602
5 Dormant Accounts Funding - Rural Social Scheme	6,400,000	6,400,000
TOTAL	<u>18,630,000</u>	<u>20,232,586</u>

EXPLANATION OF VARIATIONS

- The main cause of the variation was a receipt from Waterways Ireland. This was in respect of an adjusting payment by the Department of Culture, Arts and Leisure in Northern Ireland arising from the reconciliation of the Waterways Ireland 2004 accounts.
- The realised income was in respect of a once-off adjustment from the delivery agency for the Peace Programme.
- The shortfall arose due to timing of payments from the EU in respect of expenditure under the Area Based Rural Development Initiative.
- The surplus related to higher than anticipated expenditure by LEADER Groups on environmental, trans-national and inter-territorial activity.

9 COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to arise in 2006 and subsequent years is estimated to be **€121,017,812**.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2005 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2005:

	€
Expenditure in 2005	60,737,911
Commitments to be met in subsequent years	125,772,967

(C) Major Capital Projects

Expenditure was incurred on one project during 2005 where the total estimated cost of the project will exceed €6.5 million.

Particulars of the project are:

Project	Cumulative Expenditure to 31/12/2004 €	Expenditure 2005 €	Subsequent Years €
Development of piers on Inishturk and Clare Island	8,140,987	2,597,769	865,244

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2005 was nil.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	178,347	57	10	19,524
Overtime and extra attendance	131,618	74	4	13,539
Miscellaneous	119,962	64	9	13,301
Total extra remuneration	<u>429,927</u>			

Note: Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

A Supplementary Estimate for Vote 27 approved by the Dáil on 13 December 2005 included, inter alia, an additional provision of €13.502m for the Rural Social Scheme under Subhead Q.3. This additional provision comprised an increased allocation of some €6.602m to offset the balance on a suspense account at the beginning of 2005 (see Note 6); a sum of €6.4m received from the Dormant Accounts Fund during 2005 as an Appropriation-in-Aid (see Note 8); and the re-allocation of the sum of €0.5m from Subhead R (Waterways Ireland).

Under the provisions of Section 91 of the Finance Act 2004, €6,900,000 of unspent allocation in respect of the capital elements of Subheads H, N, O.1, O.2 and R was carried forward to 2006.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €750,000 is included in the Estimate for 2006.

Two retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €7,274.

A total of €22,030 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 32 individual awards ranging from €100 to €800 and 15 team awards ranging from €180 to €3,960.

An amount of €5,527 was received from the Change Management Fund, Subhead M. of the Vote of the Department of Finance, in respect of the Performance Management and Development System.

A sum of €799,853 was received from the Information Society Fund, Subhead P of the Department of Finance Vote, for the funding of three (IT in the Community) projects.

A settlement was made from Subhead A3 to two civilian drivers amounting to €23,708. This sum was agreed with the Department of Finance as part of a general claim made by all civilian drivers employed by Government Departments.

A court case, arising from an accident to a minor in 1996 on a marine works site in Co Galway, was settled on legal advice, in the sum of €97,109.

13 EU FUNDING

The outturns for Subheads I.2, M, Q.1 and Q.2 include expenditure in respect of activities co-financed from EU funds.

14 NATIONAL LOTTERY FUNDING

Subhead		€000
C.	Payments to Ciste na Gaeilge	3,268
K.	Grants for Community and Voluntary Services	27,585
		<u>30,853</u>

Subhead C - List of Payees (Ciste na Gaeilge) which received amounts of €6,350 or more

	€
Áitainmneacha Chiarraí, An tÁras, 13 Paráid na Díge, Corcaigh	38,092
An Cumann Scoil drámaíochta, Áras na Comhdhála, 46 Sráid Chill Dara, Baile Átha Cliath 2	50,000
An Taibhdhearc, An tSráid Láir, Gaillimh	450,000
Bord na Leabhar Gaeilge, Ráth Cairn, Co. na Mí	1,343,000
Comhaltas Ceoltóirí Éireann, Baile na Manach, Co. Átha Cliath	590,000
Conradh na Gaeilge, 6 Sráid Fhearcair, Baile Átha Cliath 2	100,000
Cumann na Sagart, Teach an tSagairt, Corr na Móna, Co na Gaillimhe.	15,000
Féile Chill Chainnigh, Shee Alms House, Rose Inn Street, Kilkenny	12,000
Féile Phan-Cheilteach, Trá Lí, Co Chiarraí	25,000
Gael-Taca, Áras Neasáin, Port Uí Shuilleabháin, Corcaigh	74,500
Gaillimh Le Gaeilge, Teach Uí Chiaruáin, Sráid Thobar an Iarla, Gaillimh.	112,720
Glór na nGael, 32 Herbert Lane, Baile Átha Cliath 2	10,000
Humboldt University Zu Berlin, Sekretariat Der Vizepräsidentin, Fur Studium Und Internationales, Unter Den linden 6 Raum 203	25,000
Iomaírt Cholm Gille, 13 na Mailpeanna, Gleann Bhaile na Manach, Baile na Manach, Co Áth Cliath	240,000
SKSK Königswater, Forderverein Studienhaus Fur Keltische, Grabenstrase 62, 53639 Königswater, Berlin, Germany	7,164
Tiobraid Árann ag Labhairt, Bóthar na hEaglaise, An tAonach, Co Thiobraid Árann	46,125
Tionscnamh Foclóra, Acadamh Ríoga na hÉireann, 19 Sráid an Dhásúin, Baile Átha Cliath 2	96,776
UWM Foundation, University of Wisconsin, Milwaukee, USA	25,000

Subhead K - List of Payees (Community and Voluntary Service Organisations) which received amounts of €6,350 or more

K.1	Community Development Projects	€
Access 2000 - Waterford Women's Centre, 74 Manor Street, Waterford, Co. Waterford		94,086
Access 2000 (Wexford) Ltd, 2 Green Street, Wexford, Co. Wexford		121,897
Acorn CDP Longford, 11 Richmond Street, Longford		82,513
Action Inishowen, Millibrae, Carndonagh, Co. Donegal		100,750
Áit na nDaoine C.D.P., 2 Grange Close, Muirehevnamor, Dundalk, Co. Louth		133,500
An Cosán, The Shanty Educ. Project Ltd., Kiltalown Village Centre, Fortunestown Road, Jobstown, Tallaght, Dublin 24		175,350
An Siol, 19 Manor Street, Dublin 7		112,400
Arklow Community Enterprise Ltd, 8 St. Mary's Terrace, Arklow, Co Wicklow		38,363
Athy CDP, Woodstock Street, Athy, Co. Kildare		99,400
Atlantic View CDP Ltd, Tir Conaill Street, Ballyshannon, Co. Donegal		104,540
Ballybane Mervue CDP, Ballybane Community Resource Centre, Ballybane, Co. Galway		105,394
Ballybeg Community Dev. Project Ltd, Project Office, Ballybeg, Waterford, Co. Waterford		121,350
Ballyfermot Travellers, 201C Decies Road, Ballyfermot, Dublin 10		64,927
Ballymun Men's Centre Ltd, Lift Shaft 4, Shangan Road, Ballymun, Dublin 9		80,437
Ballyphehane/Togher CDP, Community Resource Centre & Creche, Lower Friars Walk,, Ballyphehane, Co. Cork		127,600
Bantry & Dist Resource Group, Community Resource Centre, Glengarriff Road, Bantry, Co. Cork		117,838
Bawnogue Women's Development Co. Ltd, Bawnogue Youth & Community Centre, Bawnogue Road, Clondalkin, Dublin 22		45,952
Bere Island Community Centre, Bere Island, Co. Cork		93,900
Blakestown CDP Ltd, Blakestown Community Resource Centre, Blakestown Way, Blakestown, Dublin 15		118,750
Blanchardstown Traveller Support Group, Parslickstown House, Ladyswell, Mulhuddart, Dublin 15		88,829
Blayney Blades Ltd, Castleblayney Arts & Community Centre, Conabury, Castleblayney, Co. Monaghan		155,640
Bluebell CDP, Number 1 Bernard Curtis House, Bluebell, Dublin 12		98,432
Bosnian CDP, 40 Pearse Street, Dublin 2		103,800
Bray Travellers Dev. Network, 97 Main Street, Bray, Co. Wicklow		97,768
C.A.F.T.A., AXIS Ballymun Arts & Resource Centre, Main Street, Ballymun, Dublin 9		123,100
C.L.A.S.P., Gleann Community Centre, Drumnacool, via Boyle, Co. Sligo		113,519
Cabra CDP, 19 Manor Street, Dublin 7		51,500
CAP Ballymun Ltd, AXIS Ballymun Arts & Resource Centre, Main Street, Ballymun, Dublin 9		117,900
CDP Newsletter, Community Centre, Moyross, Limerick, Co. Limerick		80,270
Cherry Orchard Equine Centre, Cherry Orchard Green, Ballyfermot, Dublin 10		121,200
Clare Island Community Co-op Ltd, Cliara Development Company Ltd., Clare Island, Co. Mayo		102,100
Clare Women's Network, Clonroad Business Park, Clonroad, Ennis, Co. Clare		68,000
Claremorris Women's Group, Cúram, D'Alton Street, Claremorris, Co. Mayo		15,400

Clondakin Women's Network Ltd, Quarryvale Community & Leisure Centre, Greenfort Gardens, Clondalkin, Dublin 22	138,400
Clondalkin Travellers Dev. Group, Clondalkin Enterprise Centre, Neilstown Road, Clondalkin, Dublin 22	102,699
Comharchumann Inis Toire Co-op Society, Inishturk Island, Co Galway	100,700
Community After Schools Project, 57 Amiens Street, Dublin 1	145,000
Community Connections, Kilycarney, Blacklion, Co. Cavan	79,100
Community Dev. Network Moyross, Moyross Community Enterprise Centre, Moyross, Co. Limerick	104,968
Community Dev. Project Navan Ltd, Teach na nDaoine, 96 Claremont Estate, Navan, Co. Meath	102,273
Community Technical Aid, Unit 1 & 2 Killarney Court, Buckingham Street, Dublin 1	126,700
Connemara Community Radio Ltd, Connemara West Centre, Letterfrack, Co. Galway	86,600
Corduff CDP Ltd, Corduff Community Resource Centre, Blackcourt Road, Blanchardstown, Dublin 15	113,000
Cork City Partnership Ltd, - CDP, Sunbeam Industrial Park, Millfield, Mallow Road, Cork	23,000
Cork Social & Health Education Project, The Bessborough Centre, Off Skehard Road, Blackrock, Cork	80,560
Cork Travellers Visibility Group, 25 Lower John Street, Cork	266,656
Corracla Teo Achill, Achill Sound, Westport, Co. Mayo	87,850
Cosgallen CDP, The Enterprise Centre, Airport Road, Charlestown, Co Mayo	105,258
Crumlin CDP, Unit 1 Goldstone Court, Clogher Road, Crumlin, Dublin 12	7,520
Cúl Le Chéile Portarlinton CDP, Oriel House, Portarlinton, Co Laois	24,500
Cumann na nDaoine, 10 North Main Street, Youghal, Co. Cork	74,655
Darndale / Belcamp Resource Centre, Darndale, Dublin 17	64,690
Dóchas for Women Ltd, Old Station House, North Road, Monaghan, Co. Monaghan	107,500
Dolcáin Project (S.W. Clondalkin), Bawnogue Enterprise & Community Centre, Bawnogue Road, Clondalkin, Dublin 22	100,486
Dolphin House CDP, 227 Dolphin House, Rialto, Dublin 12	82,225
Donegal Travellers Project, Pinehill Industrial Estate, The Mountain Top, Letterkenny, Co. Donegal	104,500
Donegal Women's Network, 10 Donegal Street, Ballybofey, Co. Donegal	126,075
Doras Buí, Bunratty Drive, Coolock, Dublin 17	99,000
Drumlin CDP, Farney Workhouse, Shercock Road, Carrickmacross, Co. Monaghan	108,200
Dundalk Cross Border Centre, Dublin Road, Dundalk, Co. Louth	399,500
Dungarvan Community Dev. Project Ltd, 24 Lower Main Street, Dungarvan, Co Waterford, .	89,688
East Clare Community Project Ltd, Derg House, Connaught Road, Scarriff, Co. Clare	108,110
Edenderry CDP, Edenderry Business Park, Edenderry, Co Offaly	45,109
Edenmore Raheny CDP, Coolock Development Centre, Bunratty Drive, Coolock, Dublin 17	19,173
Éirí Corca Baiscinn Ltd, Community Centre, Circular Road, Kilkee, Co. Clare	22,569
Ennis CDP, Unit 2 Mill House, Mill Road, Ennis, Co. Clare	122,868
FAB Community Dev. Project, Coolcotts Shopping Centre [Unit 2], Coolcotts, Wexford, Co. Wexford	135,837
Farranree CDP, 98 Knockpogue Ave, Farranree, Co. Cork	124,164
Fermoy Community Development Project, Community Resource Centre, 42 McCurtain Street, Fermoy, Co. Cork	35,831
Finglas South CDP, St. Helena's Family Resource Centre, St Helena's Road, Finglas South, Dublin 11	110,900
Forum Connemara Rural Project, Ellis Hall Letterfrack, Connemara, Co. Galway	180,900
Galway Travellers Support Group, 78 Prospect Hill, Galway, Co. Galway	155,600
Greater Blanchardstown Dev. Project, Parlickstown House, Ladyswell Road, Mulhuddart, Dublin 15	120,300
Harmony CDP, Garden Vale, Athlone, Co. Westmeath	114,000
Inchicore CDP Co. Ltd, 197 Tyrconnell Road, Inchicore, Dublin 8	67,400
Independent Mother's Project [IMP] Ltd, 75 Manor Street, Waterford, Co. Waterford	58,000
Inishbofin Dev. Company Ltd, The Community Centre, Inishbofin Island, Co. Galway	117,700
Inner City Renewal Group, 57 Amiens Street, Dublin 1	120,400
Interaction, Irish Wheelchair Association, Áras Chíchulainn, Blackheath Drive, Clontarf, Dublin 3	176,800
Iorras Le Chéile North Mayo, Erris Community Development Project, American Street, Belmullet, Co. Mayo	87,673
Irish Snr Citizen National Parliament, 90 Fairview Strand, Dublin 3	72,000
Jobstown Community Dev. Project Ltd, 49 Bawnlea Ave, Jobstown, Tallaght, Dublin 24	102,300
Kerry Ntk of People With Disabilities, 3 Basin Court, Tralee, Co. Kerry	47,500
Kerry Travellers Dev. Project, 10a Pembroke Street, Tralee, Co. Kerry	123,400
Kilbarrack CDP Ltd, Swan's Nest Road, Kilbarrack, Dublin 5	129,800
Kilmore West CDP, St Luke's Parish Centre, Kilbarron Park, Kilmore West, Dublin 5	115,400
Kiltimagh CDP Ltd, Main Street, Kiltimagh, Co. Mayo	110,400
Knockanrawley Resource Centre Ltd, Knockanrawley, Tipperary Town, Co. Tipperary	174,099
KWCD Partnership Ltd, Unit 9 Ashleaf Centre, Crumlin Cross, Crumlin, Dublin 12	28,278
Larchville / Lisduggan C.D.P. Ltd, Millennium Youth & Community Building, Church Road, Lisduggan, Waterford, Co. Waterford	96,052
Le Chéile Community Dev. Ltd, Redeemer Family Resource Centre, Cedarwood Park, Dundalk, Co. Louth	104,550
Letterkenny CDP Ltd, Community House, 2 Errigal Road, Letterkenny, Co. Donegal	134,900
Lifford / Clonleigh Resource Centre, Croghan Heights, Lifford, Co. Donegal	295,536
Limerick Adult Basic Education, Top Floor, Adult Education Centre, Sexton Street, Limerick	53,500
Limerick Travellers Dev. Group, 30 Castle Park, Moyross, Co. Limerick	96,900
Link Project, The Orchard Comm Centre, Cherry Orchard Grove, Cherry Orchard, Dublin 10	109,438
Little Bray Family Resource Centre, Ard Chualann, Bray, Co. Wicklow	112,250
Lough Allen CDP Ltd, Rowantree, Main Street, Drumkeeran, Co. Leitrim	87,660
Loughboy Area Resource Centre, Bishop Birch Training Institute, Nuncio Road, Kilkenny, Co. Kilkenny	127,199
Louisburgh CDP, The Pastoral Centre, Long Street, Louisburgh, Co. Mayo	125,198
Lourdes Youth & Community Services, Lourdes Day Care Centre, Lower Sean McDermott Street, Dublin 1	115,631
M.A.C.R.O., 1 Green Street, Dublin 7	92,100
Mahon CDP, Unit 7, Community Resource Centre, Avenue de Rennes, Mahon, Co. Cork	129,150

Markiewicz Community Centre, 205 Decies Road, Ballyfermot, Dublin 10	68,000
Matt Talbot Community Trust, Rear of Assumption Church, Kylemore Road, Ballyfermot, Dublin 10	113,400
Mayfield CDP, Community Resource Centre, 328 Old Youghal Road, Mayfield, Co. Cork	115,185
Men's Development Project, 30 O'Connell Street, Waterford, Co. Waterford	107,999
Mountwood Fitzgerald Community Dev. Ltd, 71 - 73 Maple House, Mountwood, Dún Laoghaire, Co. Dublin	121,300
N.W. Kildare Community Development Co., Allenwood Enterprise Park, Allenwood, Naas, Co. Kildare	25,270
Na Calaí - South East Galway, Abbey Street, Portumna, Co. Galway	98,355
Nascadh CDP, Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	33,500
National Traveller Women's Forum, First Floor, Unit 4 Tuam Road Centre, Tuam Road, Galway, Co. Galway	86,400
New Ross C.D.P. Ltd, Barrack Lane, New Ross, Co. Wexford	117,213
North Clondalkin Community Dev. Ltd, Christy Melia House, 24 Neilstown Park, Clondalkin, Dublin 22	120,500
North Leitrim Women's Resource Group, Manorhamilton, Co. Leitrim	100,600
North Wall Women's Centre, Lower Sheriff Street, North Wall, Dublin 1	101,000
North West Roscommon, Market Street, Ballaghaderreen, Co. Roscommon	75,255
Northside Travellers Support Group, The Resource Centre, Clonshaugh Drive, Dublin 17	93,800
Open Door Community Dev. Project, 165 The Laurels, Tullow Road, Carlow	94,444
Our Lady of Lourdes CDP, 49 Clarina Court, Ballinacurra Weston, Co. Limerick	112,250
Parents Alone Support Services Ltd, 3a Main Street, Finglas, Dublin 11	94,540
Parkside CDP, 32-33 St. Patrick's Estate, Ballina, Co. Mayo	121,156
Partners in Mission, 24 Northbrook Road, Dublin 6	172,300
PIECE Project, 12 Snowdrop Walk, Darndale, Dublin 17	33,894
Pléaráca Teo, Ionad Fiontair, Ros Muc, Co. na Gaillimhe	108,200
Pobail Le Chéile CDP Teoranta, Gort a' Choirce, Leitir Ceanainn, Co. Dhún na Gall	99,600
Priorswood CDP, Outreach Centre, Clonshaugh Drive, Priorswood, Dublin 17	100,775
Project West, Finglas West Community Dev. Project, Unit 2, Shopping Centre, Barry Road, Finglas, Dublin 11	105,500
Quarryvale Community House Project Ltd, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	114,810
Rialto Community Network Ltd, 568 South Circular Road, Rialto, Dublin 8	113,241
Ringsend CDP, Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	129,000
Robert Emmet CDP, St. Audeon's House, Cook Street, Dublin 8	87,263
Ronanstown Womens C.D.P. Ltd, 43 Collinstown Grove, Clondalkin, Dublin 22	121,040
Roscommon Women Network, Dún Maeve Centre, Strokestown, Co. Roscommon	14,970
Rowlagh Women's Group Ltd, Áras Rualach, Neilstown Rd, Clondalkin, Dublin 22	87,100
S.I.C.C.D.A, 90 Meath Street, Dublin 8	107,200
Special Project Long Term Unemployed Ltd, 3B Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	105,900
S.W. Wexford Community Dev. Group, Ramsgrange Centre, Ramsgrange, New Ross, Co Wexford	146,020
Sherkin Island CDP, Sherkin Island, Skibbereen, Co Cork	26,083
Sligo Northside Comm Partnership Ltd, Community Resource Centre, Forthill, Co. Sligo	100,600
South West Cavan C.D.P. Ltd, Realtóg Centre, Upper Main Street, Kilnaleck, Co. Cavan	81,808
South West Donegal CDP, Unit 8, The Carpet Factory, Killybegs, Co. Donegal	113,400
Southill CDP Ltd, 266 Avondale Court, O'Malley Park, Southill, Co. Limerick	107,200
Southside Comm. Dev. Assoc. Ltd, Rathmullen Community House, PO Box 180, Marley's Lane Post Office, Drogheda, Co. Louth	117,919
Southside Partnership Ltd - Holly House, The Southside Partnership Ltd, 24 Adelaide Street, Dún Laoghaire, Co. Dublin	22,077

Southside Travellers Action Group Ltd, Unit 5, St. Kieran's Enterprise Centre, Furze Road, Sandyford Industrial Estate, Dublin 18	84,177
Southside Women's Action Network Ltd, 56A Ennel Court, Loughlinstown, Dublin 18	77,899
St Margaret's Traveller Group, St Margaret's Park, St Margaret's Road, Ballymun, Dublin 11	89,380
St. Fergal's Resource Centre, 107 Old Court Avenue, Bray, Co. Wicklow	108,400
St. Mary's CDP Ltd, 5 Verdant Crescent, Kings Island, Limerick	129,733
St. Michael's Family Resource Centre, Inchicore, Dublin 8	127,300
St. Munchin's CDP Ltd, Kileely Court, Kileely, Limerick	112,600
SW Kerry Women's Assoc, The O'Connell Centre, Caharn Road, Caherciveen, Co. Kerry	50,000
T.A.C.C.T.I.C. Comm. Dev. Project Ltd, Community House, 286 Elm Park, Clonmel, Co. Tipperary	50,700
Tallaght Lone Parent Centre Ltd, 50 Kilmartin Drive, Fettercairn, Tallaght, Dublin 24	86,377
Tallaght Travellers C.D.P. Ltd, Unit 1A, Killinarden Enterprise Park, Killinarden, Tallaght, Dublin 24	102,800
Templeshannon C.D.P. Ltd, St. Senan's Community Centre, Templeshannon, Enniscorthy, Co. Wexford	117,318
The Bridge CDP, 5 Frances Lane, Newbridge, Co. Kildare	76,367
The Glen, The Glen Resource & Sports Centre, The Glen, Cork City, Co. Cork	96,300
The Rosses, An Sean Teach, Gweedore Road, Dungloe, Co. Donegal	77,150
The Suir Comm. Dev. Project Ltd, 12 New Street, Carrick on Suir, Co. Tipperary	44,950
Thurles Action for CDP Ltd, Office No. 2, 9 Parnell Street, Thurles, Co. Tipperary	76,968
Tipperary Rural Travellers Project Ltd, C/O The Ashling Centre, Knockanrawley, Tipperary Town, Co. Tipperary	70,500
Tralee CDP, Rock Business Centre, Upper Rock Street, Tralee, Co. Kerry	135,900
Tralee Women's Resource Centre, 35 Ashe Street, Tralee, Co. Kerry	74,421
Tuam Community Dev. Resource Centre, Bishop Street, Tuam, Co. Galway	130,028
Tullamore Travellers Movement, Harbour Street, Tullamore, Co. Offaly	110,740
Vista CDP Ltd, 78b Donore Avenue, Dublin 8	90,500
Waterford Traveller C.D.P. Ltd, Parish Centre, Ballybeg, Waterford, Co. Waterford	123,758
We The People, Unit 4, Hollyhill Shopping Centre, Knocknaheeny, Cork, Co. Cork	116,945
West Clare Early Years, Glebe House, Grace Street, Kilrush, Co. Clare	20,000
West Cork Traveller Centre Assoc, 8 Park Road, Clonakilty, Co. Cork	69,538
West Limerick CDP Ltd, 2 Main Street, Abbeyfeale, Co. Limerick	84,149
West Tallaght Resource Centre Ltd, 16 Glenshane Lawns, Brookfield, Tallaght, Dublin 24	115,100
Westside Comm Dev. Resource Centre, Seamus Quirke Road, Galway, Co. Galway	80,570
Wicklow Travellers Group, C.E.A.R.T., Crinion Park, Wicklow Town, Co. Wicklow	102,100
Wicklow Working Together-Croí Rath Naoi, Wicklow Working Together Ltd, 7 Convent Road, Wicklow	22,685
Wolfe Tone Women's Group Ltd., 34 Wolfe Tone Villas, Wexford, Co. Wexford	64,555
Women of the North West, Moygownagh Community Centre, Moygownagh, Ballina, Co. Mayo	90,400
Women Together Tallaght Network Ltd, Unit 2, Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	76,882
Women's Community Project Mullingar, Parish Community Centre, Bishopsgate Street, Mullingar, Co. Westmeath	65,400

Regional Support Agencies

Draíocht Community Dev. Org Ltd, An Tobar, Elm Court, Kiltalown, Tallaght, Dublin 24	399,919
Framework, 30 O'Connell Street, Waterford, Co. Waterford	417,540
South & Mid West Comm Dev Support Agency, 2nd Floor, Block 1, Ashbourne Business Park, Dock Road, Limerick, Co. Limerick	534,697
Tosach, 44 Lower Gardiner Street, Dublin 1	368,638
Triskele RSA, 1A Parnell Square, Carrickmacross, Co. Monaghan	218,458
West Training & Dev. Ltd, Moyalty House, Merchant's Road, Galway, Co. Galway	371,817

Specialist Support Agencies

D.C.W.D.C.C. Ltd, 175 North Strand Road, Dublin 1	158,080
DESSA, Fumbally Court, Fumbally Lane, Dublin 8	179,500
N.C.C.R.I., Third Floor, Jervis House, Jervis Street, Dublin 1	62,770
Pavee Point, 46 North Great Charles Street, Dublin 1	160,967
Blue Drum (formerly The Arts Specialists Support Agency Ltd.), The Outreach Centre, Clonsbaugh Drive, Priorswood, Dublin	135,201
Women's Aid, Everton House, 47 Old Cabra Road, Dublin 7	187,200

K.2 Locally-based Community Grants

	€
Age Action Dublin Central, 30 / 31 Lower Camden Street, Dublin 2	40,000
Age Action West, 3 Lower Abbeygate Street, Galway, Co Galway	8,719
Alzheimer Society of Ireland Clare, 44 Abbey Street, Ennis, Co Clare	7,000
Ballinaheglish Community Centre, Ballymacurley, Roscommon, Co Roscommon	9,100
Carmichael Centre for Voluntary Groups, Carmichael House, North Brunswick Street, Dublin 7	9,075
Chambers of Commerce of Ireland, 17 Merrion Square, Dublin 2, Ireland	50,000
Cloghan Hall Committee, 7 Hill Road, Cloghan, Co Offaly	20,700

Coon Hall Development, Coon East, Via Carlow, Co Kilkenny	20,000
Fermoy Community Resource Centre, 42 McCurtain Street, Fermoy, Co Cork	6,500
Galway Men's Support Group, 158 Baile an Choiste, Headford Road, Galway, Co Galway	8,073
Hartstown Community Centre, Hartstown Community Centre, Hartstown, Dublin 15	40,000
Irish Peace Institute, Ground Floor Foundation Building, University of Limerick, Limerick, Co Limerick	8,000
Johnswell Development Committee, Johnswell, Co Kilkenny	18,000
Kerry Deaf Resource Centre, 4 Gas Terrace, Tralee, Co Kerry	20,000
Mervue Community Centre, Michael Collins Cummins, Mervue, Co Galway	12,000
Prussia Street Women's Group, 13 Prussia Street, Dublin 7	10,000
Rosemount Community Development Group, 3 Rosemount Court, Dundrum, Dublin 14	7,900
St Cocas Hall Development Fund, 294 Duncreevan, Courtown Park, Kilcock, Co Kildare	20,000
The Blue Box Creative Learning Centre, House No 8, Limerick Enterprise Development Park, Roxboro, Limerick	10,000
Tramore Development Trust, 11 Queen Street, Tramore, Co Waterford	40,000
Trasnach Intercultural Group, 76 College Park, Longford, Co Longford	8,200
Unmarried & Separated Fathers of Ireland, 5 Maplewood Drive, Springfield, Tallaght, Dublin 24	6,850

K.3 Scheme of Community Support for Older People

	€
Age Action Ireland Ltd, 30/31 Lower Camden St, Dublin 2	23,710
Alone, 1 Willie Birmingham Place, Kilmainham Lane, Dublin 8	27,750
An Siol, 19 Manor Street, Dublin 7	12,942
Anglesea Street Neighbourhood Watch, Anglesea Street Garda Station, Anglesea Street, Cork, Co Cork	15,840
Ardara Community Alert, Portnoo Road, Ardara, Co Donegal	14,172
Ardfinnan Community Alert, 4 Castle Court, Barrack Street, Ardfinnan, Clonmel, Co Tipperary	7,751
Árann Mhór Community Alert, Aphort, Arranmore Island, Co Donegal	9,726
Ballyfermot Home Help Ltd, Iceland Buildings, Ballyfermot Road, Ballyfermot, Dublin 10	18,150
Ballymacarbery Community Alert, Ballymacarbery Upper, Via Clonmel, Co Waterford	8,952
Ballyshannon Neighbourhood Watch, Garda Barracks, Ballyshannon, Co Donegal	10,329
Banagher Community Alert, Clongowney, Banagher, Co Offaly	11,301
Barrack Street Neighbourhood Watch, Barrack Street Garda Station, Barrack Street, Cork, Co Cork	28,800
Bath Avenue and District Residents Assoc, 26 Bath Avenue Gardens, Sandymount, Dublin 4	8,944
Beaufort Community Alert Group, Carnahone, Beaufort, Killarney, Co Kerry	11,284
Bishopstown Comm Assoc Social Alarms, 20 Bishopscourt Road, Wilton, Co Cork	13,575
Blackwater Templenoe Community Alert, Rossacussane, Greenane, Killarney, Co. Kerry	7,800
Blanchardstown Carers Resource Centre, Marian House, The Rise, Main Street, Blanchardstown, Dublin 15	27,800
Blanchardstown Innercity Home Care Assoc, c/o Health Service Executive, Community Care Area 6, Rathdown Road, Dublin	27,300
Boolavogue ICA & Surrounding Distinct, Boolavogue, Enniscorthy, Co Wexford	11,350
Bray Cancer Support, 36B Main St, Bray, Co Wicklow	7,550
Burtonport Kincasslagh Com Alert, Belcruit West, Kincasslagh Centre, Co Donegal	7,296
Cahermore Garnish & Allihies Comm Alert, Allihies, Beara, Co Cork	15,051
Calry Development Assoc, Colgogh, Calry, Co Sligo	9,418
Camolin Community Alert, Camolin, Enniscorthy, Co Wexford	7,523
Carers Association Clondalkin, Unit 3, Dolcan Mall, Tower Road Clondalkin, Dublin 22	23,345
Carers Association Clonmel, 8 Sarsfield Street, Clonmel, Co Tipperary	21,150
Carers Association Cork, 9 Tuckey Street, Cork, Co Cork	6,600
Carers Association Rathgar, 26 Wesley Road, Rathgar, Dublin 6	9,900
Church Manor Neighbourhood Watch, 16 Church Manor, Church Road, Ballina, Co Mayo	22,234
Clonaslee Community Alert, 8 Sliabh Bloom Park, Clonaslee, Co Laois	11,023
Clondalkin Senior Citizens Social Club, 45 Cappaghmore, Clondalkin, Dublin 22	36,995
Clonea Rathgormack Community Alert, Feddams, Carrick on Suir, Co Waterford	6,900
Corbawn Area Neighbourhood Watch, 10 Corbawn Court, Shankill, Dublin	30,000
Cork Road Kingsmeadow Residents Assoc, 17 Cork Road, Waterford, Co Waterford	17,996
Dooniver Valley Innish Biggle Comm Alert, Dooniver, Achill Sound, Westport, Co Mayo	13,570
Drogheda Community Services, 57 Fair St, Drogheda, Co. Louth	8,400
Durrow Cullohill Community Alert, Cork Road, Durrow, Co Laois	8,937
Fahan Burt Inch Community Alert, Magherabeg, Burnfoot, Co Donegal	8,160
Ferrybank Neighbourhood Watch, Ferrybank Garda Station, Rockenham, Ferrybank, Co Waterford	7,082
Finglas Cabra Council for Older People, Finglas Cabra Partnership, Rosehill House, Finglas Road, Dublin 11	16,534

Forbairt na Rosann Care of the Aged, Bóthar an tSeipéil, An Clochán Liath, Co Dhún na nGall	12,144
Galway Contact, 189 Corrib Park, Galway, Co. Galway	20,617
Galway People's Resource Centre, Canavan House, Nuns Island, Galway, Co Galway	7,280
Helplink South, Unit 16, Ball Alley Lane, Parnell Square, Athlone, Co. Westmeath	27,775
Holy Family Parish Senior Citizens, 19 Maguire Way, Carew Park, Limerick, Co Limerick	16,331
Hook Tourist Development Assoc, Hook Tourist Office, Fethard on Sea, New Ross, Co Wexford	11,520
Ibrickane Networks, Quilty East, Quilty, Ennis, Co Clare	8,401
Inchicore Home Help Service Ltd, Unit 4, Iceland Buildings, Ballyfermot Road, Ballyfermot, Dublin 10	8,690
IWA Clane, John Sullivan Centre, Ballinagappa Road, Clane, Co Kildare	30,000
Kilanerlin Community Alert, Kilanerlin, Gorey, Co Wexford	6,900
Kilbrittain Welfare Group, Kilbrittain, Co Cork	7,910
Kilgarvan Community Alert, Inchincoosh, Kilgarvan, Co Kerry	22,350
Kilrush Family Resource Centre Ltd, Toler Street, Kilrush, Co. Clare	12,299
Kiskeam Social Action Group Ltd, Kiskeam, Mallow, Co Cork	11,020
Lacken Community Alert, Carrowmore, Lacken, Ballina, Co Mayo	8,284
Limerick Senior Citizens Club, Garda Club, Sexton St, Limerick, Co. Limerick	60,000
Lissivigeen Community Alert Assoc, Lissivigeen, Killarney, Co Kerry	7,002
Loughrea Neighbourhood Watch, Garrybreeda, Loughrea, Co Galway	8,948
Malin Community Alert, Drumcarbit, Malin, Inishowen, Co Donegal	8,100
Milltown Listry Community Alert, Listry Cross, Faha, Killarney, Co Kerry	6,700
Monivea Community Alert Group, Movivea, Athenry, Co. Galway	18,700
Naas Residents Forum Ltd, 34 Ashgrove Ave, Naas, Co. Kildare	21,900
Naul Senior Citizens, Hazardstown, Naul, Co Dublin	30,000
Neighbourhood Watch Greystones, Ashgrove, Kindlestown, Greystones, Co. Wicklow	24,240
Omeath District Development, Dolmen Centre, Omeath, Co. Louth	7,339
Ovens Community Alert, Ballygroman Lower, Ovens, Co. Cork	7,635
Raphoe Friday Club, Volt House, Raphoe, Co. Donegal	8,250
Rathvilly Community Alert, 7 Collins Park, Rathvilly, Co Carlow	7,050
River Valley Rathingle Active Retirement, St Finians, River Valley Community Centre, River Valley, Swords, Co Dublin	7,445
Rush Senior Citizens, Kenure Demesne, Rush, Co Dublin	56,534
Scariff Community Alert, Cappabane, Scariff, Co Clare	13,718
Seirbhíisí Cúram Cill Chomáin Teo, Greannaí, Ros Dumhach, Beal an Átha, Co Mhaigh Eo	27,315
Shannonside Carers Group, Community Centre, Circular Road, Kilkee, Co Clare	30,324
Skeheenarinky Community Alert, Skeheenarinky, Burncourt, Cahir, Co Tipperary	6,737
Skerries Community Alert, Loughbarn, Skerries, Co Dublin	9,300
Slievemore Road Neighbourhood Watch, 68 Slievemore Road, Drimnagh, Dublin 12	56,145
Society of St Vincent de Paul, Drumconrath, Navan, Co Meath	15,747
St Asicus Social Services Ltd, Keadue, Boyle, Co. Roscommon	7,372
St Brendan's Environmental Group, Main St, Birr, Co Offaly	19,486
St Catherine Comm Service Centre, St Joseph's Road, Carlow, Co. Carlow	10,409
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	9,787
Society of St Vincent De Paul - Kilsyre Ballinlough, Lisnagon, Carnaross, Kells, Co Meath	10,560
Society of St Vincent De Paul - St Kevin's Conference, Moycarkey, Littleton, Two Mile Borris, Thurles, Co Tipperary	9,550
Society of St Vincent De Paul (Bailieborough), Anne St, Bailieborough, Co. Cavan	12,523
Society of St Vincent De Paul Dundalk - Jocelyn Street, Ozanam House, Jocelyn Street, Dundalk, Co Louth	28,800
Society of St Vincent De Paul Limerick, Ozanam House, Hartstonge Street, Limerick, Co Limerick	10,465
Society of St Vincent De Paul Mitchelstown, Ozanam Resource Centre, Thomas Street, Mitchelstown, Co. Cork	11,784
Society of St Vincent De Paul Navan, 4 Brews Hill, Navan, Co. Meath	7,772
Society of St Vincent De Paul Tuam, Ozanam House, Bishop Street, Tuam, Co. Galway	10,329
Tallaght Home Help Service, 2 Main Street, Tallaght, Dublin 24	30,000
Tallaght Welfare Society, 1 Main Street, Tallaght, Dublin 24	30,000
Tang Community Alert, Tang, Ballymahon, Co Westmeath	14,245
TARGET, St Kevin's Junior School, Newbrook Road, Donaghmede, Dublin 13	17,100
Thurles Community Social Services, Rossa Street, Thurles, Co Tipperary	16,500

Turlough Community Alert, Ballynew, Castlebar, Co. Mayo	26,220
Walkinstown Greenhills Network, Moeran Hall, Somerville Drive, Walkinstown, Dublin 12	55,750
Waterford Care for the Aged Society, Lady Lane House, Lady Lane, Waterford City, Co Waterford	14,100

K.4 Society of St Vincent De Paul and Protestant Aid

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Society of St Vincent De Paul Phibsborough, 8 New Cabra Road, Phibsborough, Dublin	1,270,000
Protestant Aid, 74 Upper Leeson Street, Dublin 4	100,000

K.5 White Paper Supports for the Community and Voluntary Sector

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Accord, Columba Centre, Maynooth, Co. Kildare	47,000
AMEN, St. Annes's Resource Centre, Railway Street, Navan, Co. Meath	35,000
Ballymun Community Law, Ballymun Community Law Centre, 34 Shangan Road, Ballymun, Dublin 9	35,000
Bodywhys, P.O. Box 105, Blackrock, Dublin	47,000
Breaking Through, Unit 2 Westside Centre, 51 Main Street, Leixlip, Co. Kildare	66,000
Camp Hill Communities of Ireland, Cappaduff, Mountshannon, Co. Clare	47,000
Caring for Carers, 3 Abbey Arcade, Abbey Street, Ennis, Co. Clare	60,000
Carmichael Centre, North Brunswick Street, Dublin 7	89,165
Children in Hospital Ireland, Carmichael Centre, Coleraine House, Coleraine St, Dublin 7	10,000
Children's Rights Alliance, 4 Upr Mount Street, Dublin 2	47,000
Comhdháil Náisiúnta na Gaeilge, 46 Sr. Chill Dara, Baile Átha Cliath 2	31,500
Comhlámh., 10 Upper Camden Street, Dublin 2	44,000
Cork Independent Living, 20 Commons Road, Cork, Co. Cork	15,000
Disability Federation of Ireland, Fumbally Court, Fumbally Lane, Dublin 8	40,000
Donegal Youth Service, 26 Celtic Apartments, Pearse Road, Letterkenny, Co. Donegal	20,000
Dyslexia Assoc of Ireland, Suffolk Chambers, 1 Suffolk Street, Dublin 2	41,000
Exchange House, 61 Great Strand Street, Dublin 1	20,000
Fed of Active Retirement Assoc, Shamrock Chambers, 12 Eustace Street, Dublin 2	30,000
FLAC, 13 Dorset Street Lower, Dublin 1	47,000
I.C.A., 58 Merrion Road, Ballsbridge, Dublin 4	35,000
INOUE, Araby House, 8 North Richmond Street, Dublin 1	55,000
Irish Association Supported Employment, Muing, Belmullet, Co. Mayo	35,000
Irish Autism Alliance, 23 Summerfield Meadows, Blanchardstown, Dublin 15	25,000
Irish Council for Social Housing, 50 Merrion Square East, Dublin 2	46,000
Irish Deaf Society, 30 Blessington Street, Dublin 7	87,500
Irish Rural Link, Moate Business Park, Clara Road, Moate, Co. Westmeath	55,000
Macra na Feirme, Irish Farm Centre Bluebell, Dublin 12	30,000
Muintir na Tíre, Canon Hayes House, Tipperary Town, Co. Tipperary	147,000
Meath Youth Federation, 14 Ludlow Street, Navan, Co. Meath	20,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dún Laoghaire, Co. Dublin	45,000
Midlands Regional Youth, Gleeson Street, Garden Vale, Athlone, Co. Westmeath	20,000
NABCo Society Ltd, 50 Merrion Square East, Dublin 2	47,000
NAMHI, 5 Fitzwilliam Place, Dublin 2	40,000
National Association of Boards Management Special Education, 3015 Lake Drive, City West Campus, Dublin 24	36,500
National Association of Traveller Centres, Unit 1 Nestor's Complex, Monksland Retail Park, Athlone, Co. Westmeath	35,000
National Collective Community Based Women's Network, 2nd Floor, 83/ 87 Main Street, Ranelagh, Dublin 6	47,000
National Federation of Voluntary Bodies providing Services to People with Disability, Oranmore Business Park, Oranmore, Co	23,500

National Traveller Women's Forum, First Floor, Unit 4, Tuam Road Retail Centre, Tuam Road, Galway	23,500
National Women's Council of Ireland, 9 Marlborough Court, Marlborough Street, Dublin 1	70,000
Near FM, The Media Coop, Northside Civic Centre, Bunratty Drive, Dublin 17	26,917
Neurological Alliance of Ireland, Carmichael Centre, Coleraíne House, Coleraíne Street, Dublin 7	39,835
Rape Crisis Network, The Halls, Quay Street, Galway, Co. Galway	55,140
Schizophrenia Ireland, 38 Blessington Street, Dublin 7	72,000
Simon Communities of Ireland, Federation Office, St Andrew's House, 28-30 Exchequer Street, Dublin 2	78,000
Tallaght Voluntary Bureau, 512 Main Street, Tallaght, Dublin 24	35,000
The Wheel, Irish Social Finance Centre, 10 Grattan Crescent, Inchicore, Dublin 8	87,000
Voluntary Drugs Treatment Network, 4 Merchants Quay, Dublin 8	32,500
Volunteering Ireland, Coleraíne House, Coleraíne Street, Dublin 7	35,000

15 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery and Miscellaneous Items	4
IT Consumables	<u>7</u>
	<u>11</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2005 was nil.

17 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2005 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

1. Financial Skills and Capability of Staff

So as to strengthen and expand existing capability and skills in financial management methods, a customised programme of training for staff in financial management was rolled out to staff throughout the Department in 2005. The programme covers three themes, financial management, corporate governance and accountability and the Government Accounting Framework. Training in this regard will be ongoing. Furthermore, a comprehensive training programme in the operation of the new Financial Management System continues to be made available to personnel on a targeted individual or group basis. Overall, the financial upskilling underway ties in with the training needs identified under the PMDS process.

2. ICT

Existing systems are protected by a standard range of security features such as internet firewall, web sweeper and anti-virus software. The Department has ensured that up-to-date protection is in place, and the recommendations arising from a comprehensive security audit that was undertaken in 2005 are being implemented.

3. Risk Assessment

The Department has a risk management programme in place and continues to embed and integrate formal risk management strategies into the management processes of the Department. A Corporate Risk Register and Divisional Risk Registers are now in place. The risk management process was further extended in the Department in 2005 through the initiation of workshops on risk identification and mitigation strategies in the context of decentralisation. Following on from a review carried out by the Audit Committee of the risk management processes in the Department, a Risk Management Steering Committee, chaired at Assistant Secretary level, was established in 2005 and is overseeing the implementation of recommendations arising out of this review. A formal risk reporting system was agreed in 2005 to provide regular updates to the MAC.

4. Financial Control

The primary responsibility of individual senior managers for the effectiveness of the systems of administrative and financial controls in the Department was set out in delegations made under the Public Service Management Act 1997. The Senior Financial Management Group, operating under specific terms of reference, continues to provide overall monitoring and guidance in relation to financial management. The Department's Internal Audit Unit monitors the systems of financial control and the Audit Committee, (which has three external members, including the Chairperson), continues to review the work of the Internal Audit Unit, with particular reference to the over-arching focus on controls. Following the publication of the Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector, February 2005, the Department's Capital Expenditure Committee produced internal Capital Appraisal procedures. These procedures were issued to all staff following approval by the MAC.

GERRY KEARNEY

Accounting Officer

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the period ended 31 December 2005. Attention is drawn to Chapter 7 of the report for 2005 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31st December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	89,816	90,918	-
A.2. TRAVEL AND SUBSISTENCE	8,269	8,791	430
A.3. INCIDENTAL EXPENSES	5,800	6,567	52
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	8,600	7,886	(739)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	39,126	22,433	731
A.6. OFFICE PREMISES EXPENSES	35,432	34,280	131
A.7. CONSULTANCY SERVICES	1,400	733	9
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	27	19	-
C. SUPPORT FOR IRISH IMMIGRANT GROUPS	8,273	8,229	-
D. INFORMATION SERVICES	558	516	18
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	170	170	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	2,631	2,527	-
F.2. INTERNATIONAL FUND FOR IRELAND	190	189	-
F.3. THE PROGRAMME FOR PEACE AND RECONCILIATION	156	259	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	762	753	-
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	28	7	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	22,324	22,997	(4,307)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	503	499	(121)
K. PRE-ACCESSION ASSISTANCE TO EU CANDIDATE COUNTRIES	2,625	2,586	-
L. ATLANTIC CORRIDOR PROJECT	176	176	-
M. MILLENNIUM PROJECTS	1,200	-	-
N. REFERENDUM ON EU CONSTITUTION	<u>150</u>	<u>72</u>	<u>-</u>
Gross Total	228,216	210,607	(3,796)
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	<u>40,000</u>	<u>42,921</u>	<u>-</u>
Net Total	<u>188,216</u>	<u>167,686</u>	<u>(3,796)</u>
SURPLUS TO BE SURRENDERED	€20,529,524		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The reporting period for the Department is the year ended 31st December 2005. Heretofore, the reporting period for Irish Diplomat Missions was 1st October to 30th September. In order to align the Mission year with that at Headquarters from 2006 onwards, the Mission year in 2005 covered the period 1st October 2004 to 31st December 2005. The additional expenditure for these three months amounted to €9,886,141 net.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			167,686
Changes in Capital Assets			
Purchases Cash	(16,127)		
Disposals Cash	571		
Loss on Disposals	229		
Depreciation	<u>16,587</u>	1,260	
Changes in Net Current Assets			
Decrease in Closing Accruals	(938)		
Increase in Stock	<u>(214)</u>	<u>(1,152)</u>	<u>108</u>
Direct Expenditure			167,794
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	11,079		
Notional Rents	<u>1,064</u>		<u>12,143</u>
Operating Cost			<u>179,937</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			156,893
Current Assets			
Stocks (Note 13)		1,335	
Prepayments		5,641	
Other Debit Balances:			
Mission Accounts	11,211		
Inter Government Department Accounts	1,926		
Imprest and Personal Suspense Accounts	1,375		
Foreign Salary Advance Accounts	184		
Other Control Accounts	<u>1,947</u>	<u>16,643</u>	
Total Current Assets		<u>23,619</u>	
Less Current Liabilities			
PMG Balance and Cash	955		
Orders Outstanding	<u>9,213</u>	10,168	
Accrued Expenses		1,845	
Due to State (Note 14)		3,128	
Salary Control and Sundry Creditor Accounts		473	
Net Liability to the Exchequer (Note 5)		2,529	
Project Retention Accounts		<u>345</u>	
Total Current Liabilities		<u>18,488</u>	
Net Current Assets			<u>5,131</u>
Net Assets			<u>162,024</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	62,935	56,443	31,054	150,432
Additions	3,785	4,815	7,550	16,150
Disposals	-	(1,754)	-	(1,754)
Revaluations	<u>50,087</u>	<u>-</u>	<u>-</u>	<u>50,087</u>
Gross Assets at 31 December 2005	<u>116,807</u>	<u>59,504</u>	<u>38,604</u>	<u>214,915</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	-	24,540	18,307	42,847
Depreciation for the year	-	13,731	2,856	16,587
Depreciation on Disposals	-	<u>(1,412)</u>	<u>-</u>	<u>(1,412)</u>
Cumulative Depreciation at 31 December 2005	-	<u>36,859</u>	<u>21,163</u>	<u>58,022</u>
Net Assets at 31 December 2005	<u>116,807</u>	<u>22,645</u>	<u>17,441</u>	<u>156,893</u>

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies eleven buildings within the State, of which one is State-owned and ten are leased.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		20,529
Exchequer Grant Undrawn		<u>(18,000)</u>
Net Liability to the Exchequer		<u>2,529</u>
Represented by:		
Debtors		
Debit Balances: Suspense		16,643
Creditors		
Due to State	(3,128)	
Credit Balances: Suspense	(818)	
Net PMG position and cash	<u>(10,168)</u>	<u>(14,114)</u>
		<u>2,529</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

With effect from 2004, all passport, visa and other consular fees, which heretofore were payable to the Exchequer as extra receipts, are credited to the Department's Vote as Appropriations in Aid.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A1	(1,102)	Increased salary and allowance costs arising from the opening of 5 new Missions in 2005 (in Bulgaria, Latvia, Lithuania, Malta and Romania) and pay award to higher civil servants which had to be met from within existing resources.
A2	(522)	Increased travel costs as a result of opening of 5 new Missions in 2005, dealing with the aftermath of the tsunami disaster, as well as travel costs arising from the increased focus on UN activities during the year.
A3	(767)	The overspend was due to the replacement of a greater than anticipated number of official vehicles at Missions abroad, currency exchange rate variations and revaluation of foreign bank and cash accounts at Missions abroad.
A4	714	Costs were lower than anticipated.
A5	16,693	The underspend was due, in the main, to the deferral of the passport biometrics project and of the new visa tracking system and lower than expected purchase of passport booklets.
A6	1,152	Savings arose due to the fact that it was not possible to complete a number of planned purchases of Mission properties overseas.
A7	667	The underspend was due to the deferral of the biometrics and the new visa system projects, both of which had consultancy elements.
F3	(103)	The overrun was due to making up a shortfall in EU funding to approved applicants for cross-border projects and consequently increasing the matching funding provided by the Department. The amount was vired from F1 with Department of Finance approval.
I	(673)	The overrun was due to increased mandatory contributions to the UN as well as an increase in Ireland's share of the UN peacekeeping budget. The shortfall was vired from savings in subhead M, with Department of Finance approval.

- M 1,200 The Government decided in 2002 to close the Millennium Office and to transfer outstanding projects to line Departments, as a result of which responsibility for the Irish World Heritage Centre (IWHC) project in Manchester was transferred to this Department. There was no expenditure on this project in 2005.
- N 78 The underspend was due to the Government decision to postpone the holding of a referendum on the European Constitution in 2005.

8 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Passport, Visa and other Consular Services	38,070	41,273
2. Repayment of Repatriation and Maintenance Advances	30	20
3. VAT refunds to Irish Missions abroad	1,100	731
4. Miscellaneous	800	897
	<u>40,000</u>	<u>42,921</u>

Explanation of Variations

- Passport and visa receipts were higher than anticipated.
- VAT refunds on purchases made by Irish Missions abroad were lower than anticipated.

9 COMMITMENTS

The estimated total figure for commitments is €57,133,091 which is inclusive of property rental payments abroad in 2006, and subsequent years and a contract for the printing of passport booklets.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	214,287	59	8	18,649
Overtime and extra attendance	2,616,392	837	130	31,354
Comcen Allowance	15,124	5	-	4,879
Miscellaneous	368,939	241	4	11,628
Total extra remuneration	<u>3,214,742</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

A total of €4,264 was paid to retired civil servants in receipt of civil service pensions whose services were employed on specialised tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. A total of €714,227.87 was paid in bonuses, and merit pay awards in 2005 consisting of 265 individual and 14 group awards.

Merit awards were also paid to 34 staff for attendance on bank holidays to issue urgent passports and to 4 officers to mark their retirement during the year.

A Total of €417.95 in ex gratia payments were paid to three members of staff.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €6.129m is included in the estimate for 2006.

A payment of €21,539.41 was made in settlement of a High Court case in respect of a claim by Civilian Drivers.

12 MISCELLANEOUS ACCOUNTS

		€	€
Repatriation Advances			
	Balance Outstanding 1st January 2005		21,276
Add	Advances 2005 (Subhead B.)		<u>19,109</u>
			40,385
Less	Amounts written off	-	
	Amounts Recovered (Subhead O.)	<u>(20,317)</u>	
			<u>(20,317)</u>
	Balance Outstanding 31st December 2005		<u><u>20,068</u></u>

13 STOCKS

Stocks at 31 December 2005 comprise:	€000
Passport Booklets	1,065
Protocol Stocks	100
Stationery	50
Franking Machines	80
Visa Stickers	25
IT Consumables	<u>15</u>
	<u><u>1,335</u></u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	1,404
VAT	4
Withholding Tax	343
Pay Related Social Insurance	512
Pension Contributions	<u>865</u>
	<u>3,128</u>

DERMOT GALLAGHER

Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.

**JOHN PURCELL**

Comptroller and Auditor General
12 September 2006

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31st December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for the salaries and expenses in connection therewith.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	13,936	13,288	(225)
A.2. TRAVEL AND SUBSISTENCE	2,598	2,382	59
A.3. INCIDENTAL EXPENSES	3,458	2,963	24
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,463	1,374	6
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,068	925	-
A.6. OFFICE PREMISES EXPENSES	3,250	2,302	-
A.7. CONSULTANCY SERVICES	1,502	1,700	17
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER CO-OPERATION (GRANT-IN-AID)	339,526	339,526	(3,916)
C. EMERGENCY HUMANITARIAN ASSISTANCE	37,500	37,466	-
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	19,650	19,606	(1,400)
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	<u>47,000</u>	<u>46,984</u>	<u>(455)</u>
Gross Total	470,951	468,516	(5,890)
<i>Deduct :-</i>			
F. APPROPRIATIONS-IN-AID	<u>135</u>	<u>1,126</u>	<u>-</u>
Net Total	<u>470,816</u>	<u>467,390</u>	<u>(5,890)</u>
SURPLUS TO BE SURRENDERED	€3,426,280		

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			467,390
Changes in Capital Assets			
Purchases Cash		(1,236)	
Disposals Cash		27	
Loss on disposals		1	
Depreciation		710	(498)
Changes in Net Current Assets			
Increase in Stock		(7)	
Increase in Closing Accruals		(5,890)	(5,897)
Operating Cost			<u>460,995</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			7,127
Current Assets			
Stocks	7		
Prepayments	6,092		
PMG Balance and cash	3,715		
Orders Outstanding	=	9,814	
Other Debit Balances		34	
Total Current Assets		<u>9,848</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,620	
Accrued Expenses		202	
Due to State (Note 11)		117	
Bilateral and Other Aid Fund (Grant-in-Aid)		902	
Other Credit Balances		1,111	
Total Current Liabilities		<u>3,952</u>	
Net Current Assets			<u>5,896</u>
Net Assets			<u>13,023</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land and Buildings €000	Equipment €000	Office Equipment €000	Furniture and Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2005	5,035	246	296	804	918	7,299
Additions	439	36	124	186	451	1,236
Disposals	=	=	=	=	(35)	(35)
Gross Assets at 31 December 2005	<u>5,474</u>	<u>282</u>	<u>420</u>	<u>990</u>	<u>1,334</u>	<u>8,500</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2005	-	84	111	153	322	670
Depreciation for the year	-	75	124	147	364	710
Depreciation on Disposals	=	=	=	=	(7)	(7)
Cumulative Depreciation at 31/12/05	<u>=</u>	<u>159</u>	<u>235</u>	<u>300</u>	<u>679</u>	<u>1,373</u>
Net Assets at 31 December 2005	<u>5,474</u>	<u>123</u>	<u>185</u>	<u>690</u>	<u>655</u>	<u>7,127</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		3,426
Exchequer Grant Undrawn		(1,806)
Net Liability to the Exchequer		<u>1,620</u>
Represented by:		
Debtors		
Net PMG position and cash	3,715	
Debit Balances: Suspense	<u>34</u>	3,749
Creditors		
Due to State	(117)	
Credit Balances: Suspense	<u>(2,012)</u>	<u>(2,129)</u>
		<u>1,620</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A1	648	Underspend due to delays/deferred increases in staff numbers.
A2	216	Lower level of local travel in Programme Countries.
A3	495	Current spending was generally less than expected with savings partly offset by additional purchases of vehicles.
A4	89	Costs were lower than expected.
A5	143	Lower than expected spending in our Programme Countries.
A6	948	Deferred purchase of premises.
A7	(198)	Increased level of consultancy arising from additional emphasis on monitoring and evaluation, accountability etc.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	135,000	1,125,590

Explanation of Variation

The surplus arose from higher than expected VAT refunds, bank interest received, proceeds from sale of assets and refunds of unspent Bilateral Aid project grants.

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

7 DETAILS OF EXTRA REMUNERATION

	Total Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more €
Higher, special or additional duties	17,024	5	1	11,009
Overtime and extra attendance	62,493	52	2	8,000
Miscellaneous	53,622	46	-	
Total extra remuneration	<u>133,139</u>			

8 MISCELLANEOUS ITEMS

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €16,910 was paid in bonuses and merit pay awards in 2005, consisting of 8 individual awards.

Merit awards were also paid to a member of staff for attendance on public holidays to issue urgent passports

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2005 savings of €1,000,000 is included in the estimates for 2006.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	14,225
United Nations Children's Fund (UNICEF)	9,475
United Nations High Commissioner for Refugees (UNHCR)	8,030
World Health Organisation (WHO) Programmes	4,060
United Nations Population Fund	2,920
Office of the United Nations High Commissioner for Human Rights	2,960
United Nations Volunteers	860
United Nations Development Fund for Women (UNIFEM)	690
UN International Drugs Control Programme	1,000
UN Junior Professional Officer Programme	1,197
UN Industrial Development Organisation	294
Organisation for Economic Co-operation and Development (OECD)	115
International Organisation for Migration	93
International Labour Organisation	139
UNEP Trust Fund	550
Others - various	<u>376</u>
	<u>46,984</u>

9 MISCELLANEOUS ACCOUNTS**Bilateral and Other Aid Fund (Grant-in-Aid) Account****Account of Receipts and Payments during year ended 31 December 2005**

€

Balance on January 1st 2005	1,479,945
Grant-in-Aid 2005	<u>339,526,000</u>
	341,005,945
Expenditure 2005	<u>(339,987,437)</u>
Balance on 31st December 2005	<u>1,018,508</u>
Represented by:	
Amounts due to State	116,794
Other Closing Balances	<u>901,714</u>
	<u>1,018,508</u>

10 STOCKSStocks at 31 December 2005 comprise:-
Stationery€000
7**11 DUE TO THE STATE**

The amounts due to the State at 31 December 2005 consisted of:

€000

Income Tax/PRSI	-
Superannuation	-
Professional Services Withholding Tax	69
Value Added Tax	<u>48</u>
	<u>117</u>

DERMOT GALLAGHER

Accounting Officer

DEPARTMENT OF FOREIGN AFFAIRS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 8 of the report for 2005 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

COMMUNICATIONS, MARINE AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Communications, Marine and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		34,323	34,336	-
A.2. TRAVEL AND SUBSISTENCE		2,364	2,697	-
A.3. INCIDENTAL EXPENSES		3,130	4,460	150
A.4. POSTAL AND TELECOM SERVICES		1,182	1,533	140
A.5. OFFICE MACHINERY		7,360	9,188	210
A.6. OFFICE PREMISES EXPENSES		2,000	1,803	139
A.7. CONSULTANCY SERVICES		3,686	3,513	445
A.8. EQUIPMENT, STORES AND MAINTENANCE		212	545	13
A.9. INFORMATION SOCIETY		1,397	1,399	-
MARITIME SAFETY				
B.1. IRISH COAST GUARD				
	<i>Current Year Provision</i>	31,429		
	<i>Deferred Surrender</i>	<u>500</u>	31,929	2,728
B.2. MARITIME SAFETY AND MARINE REGULATION		6,095	12,170	-
SHIPPING, HARBOURS AND TOURISM				
C.1. SEAPORTS AND SHIPPING		4,097	4,008	363
C.2. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES				
	<i>Current Year Provision</i>	19,392		
	<i>Deferred Surrender</i>	<u>1,270</u>	20,662	19
C.3. COAST PROTECTION AND MANAGEMENT		2,882	2,295	36
C.4. MARINE AND NATURAL RESOURCES TOURISM PROGRAMME		2,000	-	-
C.5. FORESHORE DEVELOPMENT		870	406	6
MARINE RESEARCH AND DEVELOPMENT				
D.1. MARINE INSTITUTE (GRANT-IN-AID)				
	<i>Current Year Provision</i>	22,823		
	<i>Deferred Surrender</i>	<u>500</u>	23,323	-
D.2. NATIONAL SEABED SURVEY				
	<i>Current Year Provision</i>	3,584		
	<i>Deferred Surrender</i>	<u>500</u>	4,084	2
SEAFOOD DEVELOPMENT				
E.1. BORD IASCAIGH MHARA (GRANT-IN-AID)				
	<i>Original</i>	28,161		
	<i>Supplementary</i>	<u>1,721</u>	29,882	-
E.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME				
	<i>Current Year Provision</i>	2,348		
	<i>Deferred Surrender</i>	<u>350</u>	2,698	33

		Estimate Provision €000	Outturn €000	Closing Accruals €000
E.3.	FISH PROCESSING	1,664	1,230	-
E.4.	AQUACULTURE DEVELOPMENT			
	<i>Current Year Provision</i>	5,672		
	<i>Deferred Surrender</i>	<u>445</u>	6,117	6,832
E.5.	AQUACULTURE LICENCES APPEALS BOARD	274	247	-
F.	INLAND FISHERIES			
	<i>Current Year Provision</i>	25,356		
	<i>Deferred Surrender</i>	<u>1,665</u>	27,021	27,661
				7
ENERGY				
G.1.	PETROLEUM SERVICES	64	7	-
G.2.	ENERGY CONSERVATION (GRANT-IN-AID)	16,151	16,151	-
COMMUNICATIONS				
H.1.	INFORMATION AND COMMUNICATIONS TECHNOLOGY PROGRAMME			
	<i>Current Year Provision</i>	36,600		
	<i>Deferred Surrender</i>	<u>4,770</u>	41,370	19,432
H.2.	MULTIMEDIA DEVELOPMENTS	1,270	4,555	237
				-
BROADCASTING				
I.1.	GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	178,527	172,228	-
I.2.	PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	11,222	11,851	-
I.3.	BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)	6,517	5,179	-
I.4.	RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAELIGE (DEONTAS-I-gCABHAIR)	24,858	24,858	-
I.5.	BROADCASTING FUND	9,396	9,065	-
MISCELLANEOUS				
J.	CHANGE MANAGEMENT FUND FOR NON-COMMERCIAL BODIES FUNDED BY THE DEPARTMENT	1,000	497	-
K.	OTHER SERVICES			
	<i>Original</i>	9,253		
	<i>Supplementary</i>	<u>(1,720)</u>	<u>7,533</u>	<u>11,277</u>
				-
	Gross Total			
	<i>Original</i>	507,159		
	<i>Supplementary</i>	1		
	<i>Deferred Surrender 2004</i>	<u>10,000</u>	517,160	495,109
				4,528
Deduct :-				
L.	APPROPRIATIONS-IN-AID	<u>232,119</u>	<u>233,612</u>	<u>1,874</u>
	Net Total			
	<i>Original</i>	275,040		
	<i>Supplementary</i>	1		
	<i>Deferred Surrender 2004</i>	<u>10,000</u>	<u>285,041</u>	<u>261,497</u>
				<u>2,654</u>
SURPLUS FOR THE YEAR				
		€ 23,544,113		
Less				
	DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€ 11,429,000		
	SURPLUS TO BE SURRENDERED	€ 12,115,113		

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			261,497
Changes in Capital Assets			
Purchases Cash	(2,261)		
Disposals Cash	9		
Depreciation	3,291		
Loss on Disposals	<u>203</u>	1,242	
Assets under Development			
Cash Payments		(6,744)	
Changes in Net Current Assets			
Increase in Closing Accruals	6,504		
Increase in Stock	<u>(854)</u>	<u>5,650</u>	<u>148</u>
Direct Expenditure			261,645
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	20,521		
Notional Rents	<u>4,103</u>		<u>24,624</u>
Operating Cost			<u>286,269</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			10,873
Assets under Development (Note 4)			14,276
			25,149
Current Assets			
Stocks (Note 15)		1,733	
Prepayments		483	
Accrued Income		1,874	
Other Debit Balances:			
Suspense		2,750	
PMG Balance and Cash	34,441		
Orders Outstanding	<u>(14,786)</u>	<u>19,655</u>	
Total Current Assets		<u>26,495</u>	
Less Current Liabilities			
Accrued Expenses		5,011	
Other Credit Balances:			
Suspense	3,354		
Due to the State (Note 16)	<u>695</u>	4,049	
Net Liability to the Exchequer (Note 5)		<u>18,356</u>	
Total Current Liabilities		<u>27,416</u>	
Net Current Liabilities			<u>(921)</u>
Net Assets			<u>24,228</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Lands and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2005	1,073	2,024	8,302	13,551	24,950
Additions	-	92	644	2,107	2,843
Adjustments ¹	460	200	341	89	1,090
Disposals	-	(147)	(108)	(1,218)	(1,473)
Gross Assets at 31 December 2005	<u>1,533</u>	<u>2,169</u>	<u>9,179</u>	<u>14,529</u>	<u>27,410</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2005	-	1,186	3,942	8,946	14,074
Depreciation for the year	-	137	1,593	1,561	3,291
Depreciation on Adjustments ¹	-	114	245	74	433
Depreciation on Disposals	-	(101)	(85)	(1,075)	(1,261)
Cumulative Depreciation at 31 December 2005	-	<u>1,336</u>	<u>5,695</u>	<u>9,506</u>	<u>16,537</u>
Net Assets at 31 December 2005	<u>1,533</u>	<u>833</u>	<u>3,484</u>	<u>5,023</u>	<u>10,873</u>

Notes:

¹ Adjustments arose as a result of an asset verification exercise.

(a) The following fisheries are owned by the Minister for Communications, Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board:

- (i) Galway
- (ii) Owenca/Owentocker

(b) Lands and Buildings – these fall into three categories:

- (i) Land adjoining Mornington Jetty (0.8 hectares approximately).
- (ii) GPO, Henry Street Arcade.
- (iii) Lands at Loop Head, Co Clare.

(c) Lands and Buildings associated with Irish Coast Guard radio stations at Malin Head, Co. Donegal and Valentia, Co. Kerry are not included pending valuation. The operational equipment is included as specialised equipment.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-House Computer Applications €000
Amounts brought forward at 1 January 2005	8,392
Cash Payments for the Year	6,744
Transferred to Asset Register	(860)
Amounts carried forward at 31 December 2005	<u>14,276</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the year		
Surplus to be surrendered	12,115	
Deferred Surrender	<u>11,429</u>	23,544
Exchequer Grant Undrawn		<u>(5,188)</u>
Net Liability to the Exchequer		<u>18,356</u>
Represented by:		
Debtors		
Net PMG position and cash	19,655	
Debit Balances: Suspense	<u>2,750</u>	22,405
Creditors		
Due to State	(695)	
Credit Balances: Suspense	<u>(3,354)</u>	<u>(4,049)</u>
		<u>18,356</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€000
Conscience Money	3
Pollution Costs Recovered	94
Kowloon Bridge Incident (1986)	<u>1,135</u>
Total	<u>1,232</u>

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(1,330)	The excess was due to costs associated with (i) legal settlements (ii) the Department's involvement with the Moriarty Tribunal and (iii) the costs of two international meetings, for which provision was not made in the estimate.
A.4.	(351)	The excess arose from the increased baseline communication costs and the clearance of outstanding accounts in respect of postal costs.
A.8.	(333)	The excess was due to increased expenditure on technical stores and external services following the decision in 2004 to follow gross accounting rules for all project expenditure.
B.1.	2,519	Savings arose mainly because helicopter running costs were less than expected, the extension of one helicopter to twenty hours service was delayed and difficulties in obtaining suitable sites delayed the station house building programme. Some of the savings were offset by increased expenditure on expansion and maintenance of Coastal Units and the upgrading of the Communications network.
B.2.	(6,075)	The excess was mainly due to a decision to bring payments to Commissioner of Irish Lights into line with the accounting year for the General Lighthouse Fund. This resulted in the payment of two annual contributions in 2005.

Sub-head	Less/(More) Than Provided €000	Explanation
C.2.	3,853	Savings were mainly due to delays in securing all necessary permits to allow a major dredging contract to proceed. In addition some projects under the Small Harbours Programme did not progress as quickly as planned. A deferred surrender of €1,557,000 was approved.
C.3.	587	The saving was due to delayed commencement of some projects.
C.4.	2,000	Savings arose because the progress of approved schemes was insufficient to enable payments to be made. A deferred surrender of €2,000,000 was approved.
C.5.	464	Savings occurred because the number of deposits refunded was less than anticipated and certain envisaged foreshore works were not undertaken.
E.2.	651	Savings arose because office refurbishment was not undertaken and vehicle acquisition was postponed pending the recruitment of extra staff.
E.3.	434	Savings reflect the timing of expenditure and claims under the Seafood Processing Programme.
E.4.	(715)	The excess arose because some larger projects were completed sooner than expected.
E.5.	27	The saving resulted from a vacancy which was unfilled for six months.
G.1.	57	Savings arose mainly because payments to the Petroleum Infrastructure Programme Fund were not required and spending on work relating to the Continental Shelf was less than expected.
H.1.	21,938	Savings arose because the rollout of Phase II of the Metropolitan Area Networks Programme was delayed due to EU Commission concerns regarding possible State Aids and the demand led County and Group Broadband scheme was slower in take-up than anticipated. A deferred surrender of €7,872,000 was approved.
H.2.	(3,285)	The excess arose following a Government Decision to provide funding for the Digital Hub Agency, which had not been included in the Estimates.
I.2.	(629)	The excess arose because new contract terms were negotiated with An Post giving a slight increase in flat rate commission as well as an incentive payment if certain direct sale targets were exceeded. In addition, €250,000 was paid to An Post in respect of the costs incurred in providing credit card facilities for licence fee payment in 2005 and previous years.
I.3.	1,338	Savings arose because the Broadcasting Commission of Ireland did not require the full amounts estimated either for capital or current expenditure.
J.	503	Savings arose because some projects were submitted too late for consideration for funding in 2005 while progress on approved projects was slower than expected.
K.	(3,744)	The excess was due mainly to the cost of clearance of the 1994 - 1999 Economic Infrastructure Operational Programme. In addition it was necessary to pay (i) penalties imposed by the EU in relation to non compliance with EAGGF requirements and (ii) increased subscriptions to International Organisations. The excess was partially offset by savings in respect of compensation to owners of mineral rights.

8. APPROPRIATIONS-IN-AID	Estimated €	Realised €
1. Proceeds of fines and forfeitures in respect of fishery offences	290,000	368,579
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	450,000	693,707
3. Receipts from radio and telephone traffic	40,000	23,438
4. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	800,000	1,640,103
5. EU Recoupment in respect of expenditure on fisheries conservation and management	275,000	801,539
6. Aquaculture licence fees	375,000	378,439
7. Receipts under the Minerals Development Act, 1940 and the Petroleum and other Minerals Act, 1960	6,076,000	5,744,384
8. Petroleum Infrastructure Support Group	32,000	-
9. Broadcasting licence fees	206,153,000	200,323,033
10. Geological Survey receipts	65,000	119,872
11. Rent on properties in GPO	223,000	220,613
12. EU FIG Receipt - Aquaculture Development	2,910,000	3,503,077
13. EU FIG Receipt - Fisheries Development	12,050,000	16,360,352
14. Recoupment for seconded staff	100,000	105,962
15. Geological Survey Contract Income	427,000	642,511
16. All island energy - Recoupment from Commission for Energy Regulation	1,500,000	-
17. Miscellaneous	<u>353,000</u>	<u>2,686,523</u>
Total	<u>232,119,000</u>	<u>233,612,132</u>

Explanation of Variation

- Receipts under this heading cannot be estimated accurately.
- Surplus was due to the completion of a large number of new building surveys.
- Shortfall resulted from lower receipts in respect of this demand led service. Income from this service cannot be estimated accurately.
- Income in respect of foreshore leases and licences was higher than anticipated mainly because of ongoing work to collect overdue rents and the receipt of initial payments in respect of authorisations granted during the year.
- Surplus reflects the collection of a shortfall which occurred in 2004.
- Deficit was due to the lack of progress on compensation to private mineral owners. Compensation is payable from Subhead K2 and recoverable from the Mining Companies. Revenues from mining royalties and petroleum exploration exceeded expectations.
- No contributions were received in 2005.
- Surplus was due to buoyancy of sales of GSI publications.
- Large projects materialised earlier than expected and the EU recoupment was correspondingly higher.
- Surplus was due to receipt of the final payment in respect of Fisheries Operational Programme 1994 - 1999. It was not possible to forecast accurately the timing of this payment.
- 2005 was the first year using gross accounting for GSI projects. It would appear that the estimate was conservative.
- This amount cannot be recovered until enabling legislation is passed. It is expected that this legislation will be enacted in 2006.

17. Receipts in this category are difficult to estimate with any degree of accuracy. The receipts comprise:

	€
Receipt in respect of International Subscriptions	506,726
EU Contribution to Vessel Monitoring System	368,925
Proceeds of rebalancing shared costs on certain engineering projects	330,725
Pension contributions from Sustainable Energy Ireland	291,660
Pension contributions from Broadcasting Commission of Ireland	246,432
Pension Contribution from Marine Institute	225,731
Receipts from Higher Education Authority	191,093
Royalties from use of Metropolitan Area Networks	165,115
Refundable deposit in respect of foreshore licence (offshore energy project)	100,000
EU Contribution to International Conferences	63,460
EU refund of airfares	43,858
Recoupment of shared building utilities costs	42,981
Search and Rescue Helicopter Secondary role (e.g. emergency transport on behalf of Health Service Executive)	41,861
Other	<u>67,956</u>
	<u>2,686,523</u>

9. COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to materialise in subsequent years is €101,345,000 inclusive of co-financing which might arise.

(B) Multi-Annual Capital Commitments

Commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2005 amounted to €12,700,000..

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	400,432	194	18	18,605
Overtime and extra attendance	949,582	178	51	45,494
Shift and roster allowances	1,008,066	94	67	17,720
Miscellaneous	<u>88,009</u>	7	7	15,000
Total extra remuneration	<u>2,446,089</u>			

Note: Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

€199,264 including €14,567 agreed interest, was paid to a legal firm in respect of work carried out in relation to the Corrib Gas Project. A payment of €250,000 was included in the 2004 Account (E164/3/04).

€712,426 was paid in respect of financial penalties imposed by the European Union in respect of the administration of payments to Fish Producer Organisations under the Market Support Framework.

€336,874 was paid in respect of plaintiffs' legal costs in two appeals arising from alleged fishing offences (E164/3/04).

€33,098 was paid in respect of plaintiff's costs in a personal injuries case arising out of engineering works. The costs were recovered from An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta on whose behalf the works were carried out.

€253,465 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

€51,240 was spent on merit awards comprising ten payments ranging from €350 to €650; two group awards totalling €2,270; three hundred and eighty seven gift vouchers ranging in value from €50 to €250 and a €4,000 contribution to the retired staff Christmas party.

Official gifts to the value of €15,784 were given during the year.

Interest accrued on refundable deposits for foreshore licences (offshore energy projects) amounted to €118,536 at 31 December 2005. The total contingent liability is €818,536.

€819,817 was received from the Information Society Fund, Subhead P of Vote 6, Office of the Minister for Finance. The funds were applied as follows:

Subhead A9 - Information Society €505,100

Subhead K - Other Services €314,717

€47,991 was received from the Change Management Fund, Subhead M of Vote 6, Office of the Minister for Finance.

The funds were applied as follows:

Subhead A3 - Incidental Expenses €27,982

Subhead A7 - Consultancy Services €20,009

Under the provisions of Section 91 of the Finance Act, 2004, €11,429,000 of the unspent allocation in respect of the capital elements of Subheads C2, C4 and H1 was carried over to 2006.

€50,915 was paid to three retired Civil Servants in receipt of civil service pensions who were re-engaged on a fee basis.

€188,136 was charged to this account to correct a prior year error, where a remittance was incorrectly credited to Appropriations-in-Aid (E164/3/04).

12. EU FUNDING

The outturn shown for Subheads C2, D1, G2, H1 and K for 2005 includes expenditure which was co-financed from the European Regional Development Fund.

The outturn shown for Subheads E1 and E4 for 2005 includes expenditure which was co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

The outturn shown for Subhead E2 for 2005 includes expenditure in respect of fisheries surveillance activities and equipment co-financed by the European Union.

The outturn shown for Subhead K includes expenditure in respect of fisheries and aquaculture programmes co-financed under the Peace II Initiative from the Financial Instrument for Fisheries Guidance (FIFG) and safety, communications and energy programmes co-financed under the INTERREG III A Initiative from The European Regional Development Fund.

Funding received by the Vote in respect of FIFG and Fisheries Surveillance is shown as Appropriations-in-Aid.

Sustainable Energy Ireland received €19,506 from the EU in 2005 in respect of EU programmes administered by them.

The Marine Institute received €2,969,522 from the EU in 2005 in respect of research contracts.

An Bord Iascaigh Mhara received €253,270 from the EU in 2005 in respect of various projects.

13. COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 2005 is as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2005 €	Total Expenditure to 31-Dec-05 €
National Salmon Commission	F.	2000	51,678	336,299

14. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Marine and Natural Resources on the under mentioned Non-Voted Service in the year ended 31 December 2005

Petroleum Infrastructure Programme Fund 2005

	€
Balance at 1 January 2005	2,970,460
Payments 2005	<u>(550,333)</u>
Balance at 31 December 2005	<u>2,420,127</u>

15. STOCKS

Stocks at 31 December 2005 comprised:	€000
IT equipment	31
Geological Survey of Ireland	659
Communication Equipment	566
Stationery	52
Rescue Equipment	<u>425</u>
	<u>1,733</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Withholding Tax	420
Pensions	6
Value Added Tax	<u>269</u>
	<u>695</u>

17. CONTINGENT LIABILITY

There is potential for financial liabilities to arise in 2006 and forward years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

BRENDAN TUOHY

Accounting Officer

ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Marine and Natural Resources for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Office and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Marine and Natural Resources. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005 with the exception of any adjustment which may be necessary on foot of clarification of the legal basis for the payment of moneys under the Broadcasting (Funding) Act, 2003. Attention is drawn to Chapter 9 of the Report for 2005 prepared by me pursuant to Section 3 of the Act which deals with this matter.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

AGRICULTURE AND FOOD

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and the expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1.	SALARIES, WAGES AND ALLOWANCES	214,595	210,529	-
A.2.	TRAVEL AND SUBSISTENCE	13,400	13,380	64
A.3.	INCIDENTAL EXPENSES	9,160	7,030	525
A.4.	POSTAL AND TELECOMMUNICATIONS SERVICES	7,107	7,203	(24)
A.5.	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	13,159	12,164	(1,393)
A.6.	OFFICE PREMISES EXPENSES	6,507	5,992	(20)
A.7.	CONSULTANCY SERVICES	8,360	8,286	62
A.8.	SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	704	383	(123)
A.9.	LABORATORY EQUIPMENT	19,200	12,903	581
A.10.	INFORMATION SOCIETY	230	230	-
PROGRAMME EXPENDITURE				
B.	RESEARCH AND TRAINING	28,805	22,610	424
C.	FOOD SAFETY (AND PUBLIC HEALTH), ANIMAL HEALTH & WELFARE AND PLANT HEALTH			
	<i>Original</i>	164,920		
	<i>Supplementary</i>	<u>(5,699)</u>		
D.	INCOME AND MARKET SUPPORTS	159,221	140,007	4,112
	<i>Original</i>	31,699		
	<i>Supplementary</i>	<u>(4,000)</u>		
E.	INCOME SUPPORT IN DISADVANTAGED AREAS	27,699	23,604	2,311
F.	RURAL ENVIRONMENT	231,500	231,762	5,505
G.	LAND MOBILITY (EARLY RETIREMENT / INSTALLATION AID SCHEMES)	271,000	283,053	22,090
H.	DEVELOPMENT OF AGRICULTURE AND FOOD	87,050	66,995	1,989
I.	FORESTRY	62,729	42,002	838
	<i>Current Year Provision</i>	105,997		
	<i>Deferred Surrender</i>	<u>17,949</u>		
J.	TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	123,946	110,825	91
K.	AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES	111,406	111,406	13,500
	<i>Original</i>	20,191		
	<i>Supplementary</i>	<u>800</u>		
L.	FOOD AID DONATIONS - WORLD FOOD PROGRAMME (GRANT-IN-AID)	20,991	20,991	-
M.	OTHER SERVICES	6,000	7,000	-
N.	SPECIAL BEEF PREMIUM	11,137	8,676	95
	<i>Original</i>			
	<i>Supplementary</i>	<u>8,900</u>		
Gross Total				
	<i>Original</i>	1,424,856		
	<i>Supplementary</i>	1		
	<i>Deferred Surrender 2004</i>	<u>17,949</u>	<u>1,442,806</u>	<u>1,355,517</u>
				<u>50,627</u>

Agriculture And Food**Vote 31***Deduct :-*

O.	APPROPRIATIONS-IN-AID	<u>448,849</u>	<u>444,864</u>	<u>71,949</u>
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Net Total

<i>Original</i>	976,007			
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<i>Supplementary</i>	1			
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<i>Deferred Surrender 2004</i>	<u>17,949</u>			
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	<u>993,957</u>	<u>910,653</u>	<u>(21,322)</u>
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SURPLUS ON CURRENT YEAR PROVISION**€ 83,304,295**

LESS

DEFERRED SURRENDER under Section 91 of the Finance Act 2004**€ 18,297,000****SURPLUS TO BE SURRENDERED****€65,007,295**

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets and Stocks. The information supplied includes an element of estimation.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			910,653
Changes in Capital Assets			
Purchases Cash	(15,425)		
Depreciation	15,701		
Loss on Disposals	<u>3</u>	279	
Assets under Development			
Cash Payments		(684)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(19,312)		
Decrease in Stock	<u>49</u>	<u>(19,263)</u>	<u>(19,668)</u>
Direct Expenditure			890,985
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			6,100
Notional Rents			<u>8,209</u>
Operating Cost			<u>905,294</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			41,515
Assets under Development (Note 5)			13,491
Current Assets			
Stocks (Note 16)		493	
Prepayments		2,269	
Accrued Income		71,951	
Other Debit Balances:			
Travel		360	
Department of Finance		1,895	
Intercompany Balance		8,215	
Other		42	
PMG Balance and Cash	179,236		
Outstanding Orders	<u>(157,433)</u>	<u>21,803</u>	
Total Current Assets		<u>107,028</u>	
Less Current Liabilities			
Accrued Expenses		52,896	
Deferred Income		2	
Other Credit Balances:			
Accounts Receivable Prepayments	3		
Overpayments on AR Debts	18		
Due to State (Note 17)	7,668		
Securities	2,461		
Change Management Fund	1,199		
Milk Quota sales/levies	593		
Cork & Dublin District Milk Board Funds	629		
Milk Super Levy 1% Retention	188		
Pesticides Fee for Reg/Pesticides Pay	468		
Veterinary Ireland	7		
Training Fund	13		
Salaries deductions	9		
Uncashed cheques	531		
Land purchase annuities	28		
Travel	309		
AIBP Settlement	1,472		
NDP TB Research Project Abbotstown	41		
Miscellaneous	<u>85</u>	15,722	
Net Liability to the Exchequer (Note 6)		<u>16,593</u>	
Total Current Liabilities		<u>85,213</u>	
Net Current Assets			<u>21,815</u>
Net Assets			<u>76,821</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment/ Other Machinery	Furniture and Fittings	Totals
	€000	€000	€000
Cost or Valuation at 1 January 2005	148,745	10,999	159,744
Additions	15,018	407	15,425
Disposals	(58)	-	(58)
Gross Assets at 31 December 2005	<u>163,705</u>	<u>11,406</u>	<u>175,111</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	111,339	6,611	117,950
Depreciation for the year	14,367	1,334	15,701
Depreciation on Disposals	(55)	-	(55)
Cumulative Depreciation at 31 December 2005	<u>125,651</u>	<u>7,945</u>	<u>133,596</u>
Net Assets at 31 December 2005	<u>38,054</u>	<u>3,461</u>	<u>41,515</u>

Notes

- 1 Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.
- 2 13.737 hectares of non-agricultural land was transferred to Dúchas.
- 3 352 hectares of land were sold to Kildare County Council for Kildare by-pass.
- 4 333 hectares of land was vested in the National Stud Company Ltd.
- 5 The Minister, as successor to the Irish Land Commission, had the following lands on hand at 31 December 2005:
- | | |
|------------------|--------------|
| Agricultural | 20 hectares |
| Non-Agricultural | 565 hectares |

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	Computer Applications
	€000
Amounts brought forward at 1 January 2005	12,807
Cash Payments for the Year	684
Transferred to Asset Register	-
Amounts carried forward at 31 December 2005	<u>13,491</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus for the Year		
Surplus to be surrendered	65,007	
Deferred Surrender	<u>18,297</u>	83,304
Exchequer Grant Undrawn		<u>(66,711)</u>
Net Liability to the Exchequer		<u>16,593</u>
Represented by:		
Debtors		
Net PMG position and cash	21,803	
Debit Balances: Suspense	<u>10,512</u>	32,315
Creditors		
Due to State	(7,668)	
Credit Balances: Suspense	<u>(8,054)</u>	<u>(15,722)</u>
		<u>16,593</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Agricultural Levies collected under EU Regulations and paid to the Exchequer	7,895,997
Dublin District Milk Board Pension Fund	13,262
Witness Expenses	8,081
Purchase of lands by Kildare County Council for Kildare by-pass.	298,388
Conscience Money	<u>2,100</u>
Total	<u>8,217,828</u>

8 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	321	Most of the funding allocated to cover contingency measures was not required.
B.	6,195	The variation from estimate was due to a combination of a lower level of completion of projects than anticipated and a lower number of projects being approved in the food sector during the year. There was also less expenditure out of the Research Stimulus Fund as contracts were received too late from successful applicants to progress to payment stage in 2005.
C.	19,214	Savings in this subhead arose mainly from a continued reduction in the level of Bovine TB, Brucellosis, BSE and Scrapie. There were also savings on other animal health measures and the delay in rollout of the new animal health and movement computer systems resulted in savings.
D.	4,095	The savings arose due to the lower than expected level of intervention purchases and associated costs during the year.
G.	20,055	There was a lower than anticipated uptake of the Scheme of Early Retirement in 2005, mainly as a result of uncertainty of the implications of the Mid Term Review proposals on the transfer of entitlements under the Single Payment Scheme.
H.	20,727	Demand under Farm Waste Management Schemes was less than originally estimated as farmers withheld applications pending the introduction of a revised scheme, while the number of applications processed under the other demand led schemes were also less than anticipated.
I.	13,121	The savings arose as there were less new plantings under the Afforestation Programme than expected due to uncertainty about the impact that the Single Payment Scheme and the draft EU Rural Development Regulation would have on forestry.
L.	(1,000)	An additional €1m. was granted to the World Food Programme for its operations in Niger.
M.	2,461	Disbursements arising from court judgements, settlements and related legal expenses were less than originally estimated. Savings also arose under this heading as the ex-ante evaluation for the next rural development round will take place in 2006, not in 2005 as originally anticipated.

9 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
ADMINISTRATION				
1 Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1	-	114
2 Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		1	656	-
3 Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		18,566	17,633	1,229
4 Receipts from veterinary inspection fees for live exports		1,001	1,257	4
5 Receipts from fees for dairy premises inspection services		5,097	5,084	-
OTHER SERVICES				
6 Receipts from the sale of vaccines, livestock, farm produce, etc. at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B. & C.	453	714	71
7 Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.	2,258	2,119	99
8 Receipts from licences and from sale and leasing of livestock etc.	B.	70	69	(2)
9 Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.	10,194	11,390	505
10 Land Commission receipts	N.	2,430	2,044	-
11 Other Receipts		221	409	3
RECEIPTS FROM EU UNDER EAGGF (GUARANTEE) REGULATIONS				
12 Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.	13,327	9,099	872
13 Intervention Stock losses, etc.	D.	1	-	-
14 NDP - Guarantee Receipts	E,F,G, & I	356,500	358,417	59,473
15 B.S.E. Receipts	C.	5,385	6,323	9,581
16 Veterinary Fund	C.	9,501	9,857	-
17 Other Guarantee Receipts from EU	D. & N.	1,000	690	-
RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS				
18 National Development Plan - Structural Receipts	H. & I.	22,843	19,102	-
		<u>448,849</u>	<u>444,863</u>	<u>71,949</u>

Explanation of Variations

- 2 Only a nominal amount provided for as receipts under this heading are extremely difficult to estimate because actual forfeitures are determined by events which are unknown at the time the estimate is formulated.
- 4 The surplus mainly arose because of a higher level of live pig and sheep exports than had been allowed for.
- 6 Income from fees is based on the level of testing service sought from the veterinary laboratories and is difficult to predict accurately.
- 7 Less fees were received for cereal seed certification than estimated because less cereal crops were sown in 2005.
- 9 Receipts owing from 2004, which were at a higher rate, and received in 2005 accounted for the higher level of receipts than estimated.
- 10 Less annuities collected and redeemed under the Land Acts than expected, possibly due to annuitants postponing payments/redemptions in anticipation of the proposed discounted annuity buy out scheme under the Land Act 2005.
- 11 The higher level of receipts than estimated is due to the retention of 20% of an amount recovered from a meat processing company in respect of an irregularity under EU Regulations as permitted under Article 7 of EU Regulation 595/91.
- 12 The receipts reflects a lower level of milk products put into intervention and sales of existing stocks, resulting in reduced recoupment of intervention costs.
- 15 As and from 2005 BSE Compensation is recouped from the EU Veterinary Fund. The excess receipts under this heading represents the final claim from FEOGA in relation to expenses incurred in 2004.
- 17 Fewer school milk suppliers submitted claims than anticipated leading to a reduction in the amount recouped from the EU.
- 18 Payment of a refund claim under the Forestry sub - measure from the EU Commission was not received before year end.

10 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads: €1,239,323,208.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,945,222	814	16	17,719
Overtime and extra attendance	9,926,025	2,095	564	43,052
Shift and roster allowances	286,970	59	16	9,411
Miscellaneous	<u>1,254,961</u>	1,043	28	17,999
Total extra remuneration	<u>13,413,178</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over from 2005 of savings of €8,727,000 is included in the estimates for 2006.

A provision for deferred surrender of unspent capital of €18,297,000 was made under Section 91 of the Finance Act, 2005.

This account includes penalty interest payments amounting to €11,907.81 under the Prompt Payment of Accounts Act 1997 and as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

Payments totalling €52,405 were made in respect of legal costs arising from the Tribunal of Inquiry into the Beef Processing Industry. [Subhead A.(99/27 of 23 March 1999 DS 05002 of 13 April 2005)].

An ex-gratia payment of €16,315 was made to a company in compensation for storage of animals slaughtered under the Department's Brucellosis Eradication Scheme. [Subhead C.(S90/9/2000 and S90/1/2004 of 23 December 2004)].

A payment of €65,000 was paid to a plaintiff in settlement of a court case in relation to afforestation grants under the Afforestation Scheme.[Subhead M. (99/27 of 23 March 1999 DS05009 of 7 December 2005)].

An ex-gratia payment of €30,000 was made to an applicant in compensation for losses incurred when he was disallowed entry to the Rural Environmental Protection Scheme. [Subhead M. (99/27 of 23 March 1999 DS05006 of 13 June 2005)].

A payment of €6,775.50 was made to a plaintiff in relation to legal costs arising from High Court proceedings under Animal Remedies legislation. [Subhead C. (99/270 of 23 March 1999 DS05003 of 25 April 2005)].

Payments totalling €197,254.05 were made in respect of legal costs arising from the court cases concerning Dairy Hygiene Regulations. [Subhead M. (99/27 of 23 March 1999)].

A payment of €2,699,514.84 was made to a company in final settlement of legal costs arising from High Court proceedings. [Subhead M.(S90/45/99 of 23 September 2005)].

Ex-gratia payments totalling €1,206,000 were made to eighty six animal welfare organisations [Subhead C. (S90/2004)].

A total of €349,824 was paid in merit awards under the Administrative Budget Agreement. A total of 1253 individuals and 63 groups benefited.

A payment of €30,231.79 was made in final settlement of High Court Legal proceedings brought by Civilian Drivers.

	Reference	Amount €
The following sums were written off:		
Scheme of Early Retirement from Farming	Sanction No.S90/17/2000 of various dates in 2005	21,235
Rural Environmental Protection Scheme	Sanction No.S90/17/2000 of 23 February 2005	7,323
Uncollectable Bovine Disease Levies due in the period 1985 to 2002	Sanction No.S90/17/2000 of 11th August 2005	491,890

Bovine Tuberculosis and Brucellosis Eradication Scheme Statement of Payments and Receipts and Cumulative Totals to 31 December 2005	2005 €m	Total to 2005 €m
Gross Cost		
Grants for Reactors (Subhead C.)	21	743
Fees to Veterinary Surgeons (Subhead C.)	11	457
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.) (Subhead C.)	18	276
Administration Costs (Estimated)	34	660
Total	<u>84</u>	<u>2,136</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (Subhead O.9.)	11	501
EU contributions to Cost of Schemes (Subhead O.16.)	10	76
Total	<u>21</u>	<u>577</u>
Net Cost	<u>63</u>	<u>1,559</u>

13 EU FUNDING

The outturn shown in Subheads C., D., E., F., G., H. and I. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in Subhead C. includes expenditure in respect of activities that are co-financed from the Veterinary Fund.

FEOGA-funded Expenditure managed by the Department of Agriculture and Food

	Total
	€000
Guarantee	
- Fully-funded FEOGA Expenditure	
Export Refunds	159,886
Livestock Premium	612,235
Arable Area Aid	2,099
Single Farm Payment	1,058,417
Special Dairy Measures	3,278
Intervention	37,783
Sundry Other Measures	4,198
- Co-financed FEOGA Expenditure ¹	
Rural Development ²	358,417
Other Co-financing Receipts	690
Guidance ¹	
NDP S&E/BMW Region	19,102
Veterinary Fund ²	
incl. BSE / Bovine Disease Eradication	16,180
Total Expenditure :-	2,272,285

¹ This is FEOGA funding provided through the Vote of the Department of Agriculture and Food (Vote 31) in respect of voted expenditure programmes which are co-financed by the EU under FEOGA. Only the EU Co-funding on these programmes is shown on this Table

² These comprise REPS, Early Retirement, Compensatory Allowances and Forestry.

The account includes interest of €821,918 paid on short-term borrowings to fund EAGGF expenditure pending recoupment from the EU. A total of €650m in short-term borrowings were used in 2005.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €	Cumulative Expenditure to 2005 €
Tribunal of Inquiry into the Beef Processing Industry	1991	52,405	27,082,649

15 MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account Account of Receipts and Payments in the Year Ended 31 December 2005

	€
Balance on 1 January 2005	NIL
Grant-in-Aid (Subhead L.)	<u>5,476,314</u>
	5,476,314
Contribution to World Food Programme	<u>(5,476,314)</u>
Balance on 31 December 2005	<u>NIL</u>

Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account Account of the Receipts and Payments in the Year ended 31 December 2005

	€
Balance on 1 January 2005	NIL
Grant-in-Aid (Subhead L.)	<u>1,523,686</u>
	1,523,686
Expenditure	<u>(1,523,686)</u>
Balance on 31 December 2005	<u>NIL</u>

16 STOCKS

Stocks at 31 December 2005 comprise:	€000
Laboratory supplies, Chemicals	122
Stationery Supplies	127
Computer Supplies	58
Veterinary Supplies	61
Livestock	56
Agricultural Stock	16
Safety Items & First Aid Supplies	31
Cleaning Supplies	<u>21</u>
	<u>492</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:

	€000
Withholding Tax	942
Value Added Tax	211
Relevant Contracts Tax	1
Superannuation	17
Intervention VAT	(325)
Department of Finance	6,767
Milk Board Staff	55
	<u>7,668</u>

18 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls:

A refresher financial training programme was undertaken in 2005 as part of the SAP accounts system upgrade to all staff responsible for financial transactions. In addition, a suite of courses to complete the roll out of MIF training was delivered in 2005 to over 100 senior and middle management staff on better financial management, performance management and indicators, planning, budgeting and management reporting. There is on-going identification of staff training needs, including those relating to financial management and accounting, particularly in the context of the Department's decentralisation programme to Portlaoise.

During 2005 the Department continued to operate its Risk Management Programme. The overall objective of the programme is to identify and assess the key risks (strategic, operational, financial, reputational) facing the Department in achieving its objectives and to outline measures for addressing those risks. The programme is reviewed on an on-going basis. In 2005, improvements were introduced to help improve the efficiency of the programme.

The Department has a strong commitment to the security of its information and communication technology systems, which is also independently reviewed. Documented backup/recovery procedures are in place for all critical data, including the use of secure offsite storage services and disaster recovery facilities. The Department has a dedicated IT Security Unit and is proactive in the development and promotion of IT security policies. ICT security arrangements are subject to review by the IT audit section of the Internal Audit Unit. In addition, the Department, in its role as a Paying Agency on behalf of the European Union, is subject to an annual Accreditation audit, which includes a computer risk management review. As part of the Accreditation process, the Department has chosen to adopt the international standard BS7799/ISO17799: Code of Practice for Information Security Management, for its IT security.

The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by a professional accountancy firm which certifies the annual FEOGA Guarantee Account. In 2005, the Department was subject to approximately 3,000 audit person days by these bodies. In addition, the Department's Audit Committee, which includes 7 external members, approves and monitors the work plan of the Internal Audit Unit and reports to the Minister and the Secretary General on the implementation of that plan annually.

T. MORAN

Accounting Officer

DEPARTMENT OF AGRICULTURE AND FOOD

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture and Food. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 10 of the report prepared by me pursuant of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

TRANSPORT

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and grants-in-aid and certain other services.

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

	Service		Estimate Provision	Outturn	Closing Accruals
	ADMINISTRATION	€000	€000	€000	€000
A.1.	SALARIES, WAGES AND ALLOWANCES		24,708	24,652	3
A.2.	TRAVEL AND SUBSISTENCE		2,730	2,665	7
A.3.	INCIDENTAL EXPENSES		2,278	2,777	109
A.4.	POSTAL AND TELECOMMUNICATIONS SERVICES		880	864	29
A.5.	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		1,512	974	(10)
A.6.	OFFICE PREMISES EXPENSES		910	694	29
A.7.	CONSULTANCY SERVICES		1,734	1,156	177
	ROADS				
B.1.	ROAD IMPROVEMENT/MAINTENANCE				
	<i>Current Year Provision</i>	1,381,198			
	<i>Deferred Surrender</i>	<u>42,000</u>	1,423,198	1,325,852	-
B.2.	ROAD HAULAGE DEVELOPMENT PROGRAMME		265	152	-
B.3.	VEHICLE AND DRIVER LICENSING EXPENSES		1,653	517	15
B.4.	OTHER ROADS RELATED SERVICES		4,917	7,498	(36)
	PUBLIC TRANSPORT				
C.1.	PUBLIC SERVICE PROVISION PAYMENTS		283,690	281,684	-
C.2.	PUBLIC TRANSPORT INVESTMENT PROGRAMME		426,132	425,993	-
C.3.	EXPENSES ASSOCIATED WITH DUBLIN LIGHT RAIL		2,900	560	-
C.4.	RAILWAY SAFETY COMMISSION ADMINISTRATION AND EXPENSES		1,743	-	-
C.5.	RAILWAY PROCUREMENT AGENCY ADMINISTRATION AND EXPENSES		12,000	6,878	-
C.6.	DUBLIN TRANSPORTATION		1,046	1,198	-
	CIVIL AVIATION				
D.1.	AIRCRAFT ACCIDENT INVESTIGATION INSURANCE		500	517	(17)
D.2.	REGIONAL AIRPORTS				
	<i>Current Year Provision</i>	24,002			
	<i>Deferred Surrender</i>	<u>200</u>	24,202	23,108	2,478
D.3.	PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES		4,000	3,156	-
D.4.	MISCELLANEOUS AVIATION SERVICES		231	233	228
D.5.	NORTH SOUTH CO-OPERATION				
	<i>Current Year Provision</i>	500			
	<i>Deferred Surrender</i>	<u>500</u>	1,000	-	-

Transport**Vote 32**

		Estimate Provision €000	Outturn €000	Closing Accruals €000
MISCELLANEOUS				
E.1.	SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	5,591	5,839	2
E.2.	MISCELLANEOUS SERVICES	128	52	-
E.3.	NATIONAL SAFETY COUNCIL	<u>3,965</u>	<u>5,397</u>	<u>-</u>
	Gross Total			
	<i>Original</i>	2,189,213		3,014
	<i>Deferred Surrender 2004</i>	<u>42,700</u>	2,231,913	2,122,416
<i>Deduct :-</i>				
F.	APPROPRIATIONS-IN-AID	<u>29,498</u>	<u>35,538</u>	<u>18,101</u>
	Net Total			(15,087)
	<i>Original</i>	2,159,715		
	<i>Deferred Surrender 2004</i>	<u>42,700</u>	<u>2,202,415</u>	<u>2,086,878</u>
	SURPLUS FOR THE YEAR 2005	€ 115,537,220		
<i>Less :-</i>	DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€ 99,000,000		
	SURPLUS TO BE SURRENDERED	€ 16,537,220		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Department's policy is to depreciate assets from the date of purchase. Similarly assets are depreciated only up to the date of disposal and not as stated in Paragraph 9 in the Statement of Accounting Policies and Principles in the preface to the Accounts.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			2,086,878
Changes in Capital Assets			
Purchases Cash	(231)		
Disposals Cash	16		
Depreciation	554		
Gain on Disposals	<u>(16)</u>	323	
Changes in Net Current Assets			
Decrease in Closing Accruals	(734)		
Increase in Stock	<u>(50)</u>	<u>(784)</u>	<u>(461)</u>
Direct Expenditure			2,086,417
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,984		
Notional Rents	<u>109</u>		<u>19,093</u>
Operating Cost			<u><u>2,105,510</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			717
Current Assets			
Stocks (Note 13)		417	
Prepayments		151	
Accrued Income		18,101	
Other Debit Balances:			
Retirement Lump Sum	201		
Driver Tester Imprest Balances	24		
General	<u>11</u>	236	
PMG Balance and Cash	104,222		
Orders Outstanding	<u>(1,973)</u>	<u>102,249</u>	
Total Current Assets		<u>121,154</u>	
Less Current Liabilities			
Accrued Expenses		3,165	
Other Credit Balances:			
Department of Finance - Extra Exchequer Receipts	2,016		
Due to State (Note 14)	912		
Contributory Widows Pension Scheme	140		
General	<u>74</u>	3,142	
Net Liability to the Exchequer (Note 5)		<u>99,343</u>	
Total Current Liabilities		<u>105,650</u>	
Net Current Assets			<u>15,504</u>
Net Assets			<u>16,221</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment	Furniture and Fittings	Motor Vehicles	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2005	2,554	332	82	2,968
Additions	186	4	41	231
Disposals	(85)	-	(24)	(109)
Gross Assets at 31 December 2005	<u>2,655</u>	<u>336</u>	<u>99</u>	<u>3,090</u>
Accumulated Depreciation				
Opening Balance at 1 January 2005	1,746	131	51	1,928
Depreciation for the year	503	34	17	554
Depreciation on Disposals	(85)	-	(24)	(109)
Cumulative Depreciation at 31 December 2005	<u>2,164</u>	<u>165</u>	<u>44</u>	<u>2,373</u>
Net Assets at 31 December 2005	<u>491</u>	<u>171</u>	<u>55</u>	<u>717</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		16,537
Deferred Surrender		99,000
Exchequer Grant Undrawn		<u>(16,194)</u>
Net Liability to the Exchequer		<u>99,343</u>
Represented by:		
Debtors		
Debit Balances: Suspense	236	
Net PMG position and cash	<u>102,249</u>	102,485
Creditors		
Due to State (Note 14)	(912)	
Credit Balances: Suspense	<u>(2,230)</u>	<u>(3,142)</u>
		<u>99,343</u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided €000	Explanation
A.3.	(499)	A range of expenditure items including cleaning, security and legal costs were higher than anticipated.
A.5.	538	Expenditure on computer equipment, software and office consumables was less than anticipated mainly due to the alteration in the timing and phasing of IT projects.
A.6.	216	The variations in this subhead arose in part due to changes in the timing and phasing of office maintenance projects.
A.7.	578	The Department's continued close monitoring of the use of consultants is reflected in the costs in 2005 being lower than estimated.
B.1.	97,346	The variation arose due to issues surrounding contract awards and the timing and phasing of projects under the Roads Programme. €42 million was carried over into this subhead in 2005 while a sum of €96.5m was carried over into 2006 in line with the capital envelope agreement.
B.2.	113	The variation arose as payments to the Irish Road Haulage Association were lower than anticipated.
B.3.	1,136	The variation arose as costs associated with the introduction of a Smart Card Driving Licence were not incurred in 2005.
B.4.	(2,581)	The final outturn reflects an increased expenditure requirement in relation to the Commission for Taxi Regulation, Digital Tachograph Project and the initial costs of the re-location of the Medical Bureau of Road Safety.
C.3.	2,340	The variations arose due to fact that public enquiry costs for Luas did not arise in 2005, while revenue from system charges was stronger than estimated due to the rapid build up in passenger numbers.
C.4.	1,743	The Railway Safety Commission was not established until early 2006, hence no expenditure occurred in this subhead in 2005.
C.5.	5,122	Arising from a technical adjustment, pre-railway order application spend on Luas line extensions, and the joining of the two existing Luas lines were charged to subhead C.2. rather than C.5.
C.6.	(151)	As a result of a rent review on the premises occupied by the Dublin Transportation Office, expenditure incurred by the Dublin Transportation Office was higher than anticipated.
D.3.	844	The variation arose as the number of exempted flights for which the Irish Aviation Authority are reimbursed under this subhead was less than originally anticipated.
D.5.	1,000	The variation arose as no expenditure in respect of development costs at Derry Airport materialised in 2005.
E.2.	76	The variation arose as the amount spent on monitoring and approval of Tachograph workshops was less than anticipated.
E.3.	(1,432)	The variation arose as the National Safety Council was provided with additional funding to finance Metrication and Drink Driving campaigns.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Recoupment for Seconded Staff	237,000	413,030
2. Road Transport Licence Fees	600,000	1,021,848
3. Irish Aviation Authority Refund of Subscriptions to International Organisations	5,326,000	5,740,838
4. Irish Aviation Authority Recoupment of Rents, etc.	305,000	305,116
5. Irish Aviation Authority Associated Costs	1,550,000	1,722,109
6. Recoupment of Costs of IAA Safety Audit	1,000	-
7. Miscellaneous Receipts	153,000	393,409
8. Driving Test Fees	7,200,000	7,024,507
9. National Toll Roads	11,826,000	17,030,126
10. Vehicle Testing	800,000	1,437,884
11. LGF Recoupment for Driver Licensing costs	<u>1,500,000</u>	<u>448,779</u>
Total	<u>29,498,000</u>	<u>35,537,646</u>

Explanation of Variations

- The variation arose as the number of staff on secondment and the costs associated with them were higher than anticipated.
- The increase in revenue was as a consequence of a greater demand for amendments to licences and renewal of licences, as more licences expired in 2005 compared with previous years.
- The Department's contributions to International Aviation Organisations are recouped from the International Aviation Authority. As the contributions increased in 2005 a corresponding increase is reflected in the subscriptions refunded by the International Aviation Authority.
- The Department's administrative costs such as salaries and overheads in overseeing and monitoring the International Aviation Authority and for which the Department is reimbursed were higher than anticipated.
- Miscellaneous receipts are by their very nature difficult to estimate. The largest increases arose in relation to receipts for the Driving Theory Test and to the costs awarded by the District Court for the Medical Bureau of Road Safety expenses in examining blood samples.
- The increased receipts reflect the recoupment of the underpayment by National Toll Roads in 2002 and 2003 in relation to the licence fee due, as well as an increased volume of traffic over the West-Link bridge in 2004.
- The increase in receipts arose due to an increase in the rates charged for the National Car Test service and an increased number of cars being tested.
- The variation arose as recoupable expenditure associated with the introduction of the Smart Card Driving Licence did not materialise.

8 COMMITMENTS

(A) Global Commitments

	€
(i) Procurement Subheads	39,909,466
(ii) Grant Subheads	17,100,000

(B) Multi Annual Capital Commitments

Expenditure in 2006	700,768
Commitments to be met in subsequent years	-

9 MATURED LIABILITIES

The total of matured liabilities at 31 December 2005 was €230,867.

10 DETAILS OF EXTRA REMUNERATION

	Amount €	Number of recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	410,518	222	23	31,280
Overtime and extra attendance	<u>1,052,248</u>	255	79	27,849
Total extra remuneration	<u>1,462,766</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Under Section 91 of the Finance Act 2004, €42,700,000 of unspent allocation in respect of the capital element of Subheads, B.1., D.2. and D.5. was carried forward to 2005.

€99,000,000 of unspent allocation in respect of the capital element of Subheads B.1. and C.2. has been carried forward to 2006, by Ministerial Order for spending of capital carryover.

As agreed with the Department of Finance under the terms of the Administrative Budget Agreement a carry forward of savings of €917,000 from 2005 is included in the Estimates for 2006.

A total of €40,000 (gross) was spent on merit awards, i.e. a total of 137 individual awards resulting in individual payments ranging from €150 to €1,200.

Ex-gratia payments amounting to €44,900 were received by members of the Department's Management Board, in relation to the scheme of Performance Related Awards for Posts at the Levels of Deputy Secretary and Assistant Secretary.

A sum of €49,938 was received from the Change Management Fund, Subhead M. of the Vote for the Department of Finance.

This account includes penalty interest payments under the Prompt Payment of Accounts Act, 1997 amounting to €103.

12 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the European Regional Development Fund	€000
Public Transport Priority (Córas Iompair Éireann / Irish Rail)	15,743
Trans European Network - Transport	
Córas Iompair Éireann (Railway)	<u>500</u>
Total	<u>16,243</u>

13 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery and office supplies	29
IT Consumables, etc.	13
Specialised Consumables (Driver Licensing)	<u>375</u>
	<u>417</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Withholding Tax	45
Value Added Tax	139
Pay Related Social Insurance	207
Income Tax	<u>521</u>
	<u>912</u>

JULIE O'NEILL

Accounting Officer
DEPARTMENT OF TRANSPORT
29 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Transport. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 11 of the report for 2005 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the National Gallery, including grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,620	4,432	-
A.2. TRAVEL AND SUBSISTENCE	51	51	-
A.3. INCIDENTAL EXPENSES	1,713	1,429	151
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	149	127	2
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	299	446	2
A.6. OFFICE PREMISES EXPENSES	947	903	74
A.7. CONSULTANCY SERVICES	133	189	9
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	1,227	1,227	119
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	<u>40</u>	<u>40</u>	-
Gross Total	9,179	8,844	357
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1</u>	<u>11</u>	-
Net Total	<u>9,178</u>	<u>8,833</u>	<u>357</u>
SURPLUS TO BE SURRENDERED	€344,711		

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			8,833
Changes in Capital Assets			
Purchases Cash	(379)		
Depreciation	267		
Gain on Disposals	<u>(1)</u>	(113)	
Changes in Net Current Assets			
Increase in Closing Accruals		335	
Decrease in Stock		<u>1</u>	<u>223</u>
Direct Expenditure			9,056
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>748</u>
Operating Cost			<u><u>9,804</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			860
Current Assets			
Stocks (Note 9)		9	
Prepayments		92	
Other Debit Balances			
Miscellaneous	4		
Advance to OPW	<u>140</u>	144	
PMG Balance and Cash	1,208		
Orders Outstanding	<u>(469)</u>	739	
Net Liability from the Exchequer (Note 4)		<u>483</u>	
Total Current Assets		<u>1,467</u>	
Current Liabilities			
Accrued Expenses		449	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 8)	1,185		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 8)	<u>181</u>	<u>1,366</u>	
Total Current Liabilities		<u>1,815</u>	
Net Current Liabilities			<u>(348)</u>
Net Assets			<u>512</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	1,546	835	2,381
Additions	232	182	414
Disposals	<u>(7)</u>	<u>-</u>	<u>(7)</u>
Gross Assets at 31 December 2005	<u>1,771</u>	<u>1,017</u>	<u>2,788</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	1,276	392	1,668
Depreciation for the year	183	84	267
Depreciation on Disposals	<u>(7)</u>	<u>-</u>	<u>(7)</u>
Cumulative Depreciation at 31 December 2005	<u>1,452</u>	<u>476</u>	<u>1,928</u>
Net Assets at 31 December 2005	<u>319</u>	<u>541</u>	<u>860</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		345
Exchequer Grant Undrawn		<u>(828)</u>
Net Liability from the Exchequer		<u>(483)</u>
Represented by:		
Debtors		
Net PMG position and cash		739
Debtors Balances: Suspense		144
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(1,185)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(181)</u>	<u>(1,366)</u>
		<u>(483)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1	188	This saving arose because of vacancies during staff turnover and deferral of Sustaining Progress and Benchmarking increases to 2006.
A.3	284	This saving arose because of lower than anticipated exhibition costs.
A.4	22	Postage costs were less than anticipated.
A.5	(147)	This excess arose because of the requirement to upgrade the Gallery's Photographic equipment.
A.6	44	Expenditure on premises expenses was less than anticipated.
A.7	(56)	Expenditure on consultancy services was higher than expected.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	<u>1,000</u>	<u>10,612</u>

Explanation of Variation

The variation in receipts arose as a result of cancelled cheques and the refund of examination fees.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	18,005	4	-	-
Overtime and extra attendance	146,047	84	4	17,177
Shift and roster allowances	<u>10,897</u>	77	-	-
Total extra remuneration	<u>174,949</u>			

Note: Certain individuals received extra remuneration in more than one category.

8 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund for Acquisitions and Conservation

	Purchase and Repair of Pictures €	Conservation of Works of Art €	Purchase of Books and Journals €	Totals €
Balance at 1 January 2005	477,843	42,728	47,544	568,115
Grant-in-Aid 2005 (Subhead B.)	1,147,000	40,000	40,000	1,227,000
Expenditure 2005	(489,117)	(77,844)	(43,300)	(610,261)
Balance at 31 December 2005	<u>1,135,726</u>	<u>4,884</u>	<u>44,244</u>	<u>1,184,854</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2005	141,407
Grant-in-Aid 2005 (Subhead C.)	40,000
Expenditure 2005	—
Balance at 31 December 2005	<u>181,407</u>

9 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	4
Cleaning Materials	<u>5</u>
	<u>9</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:

VAT	€000
	<u>25</u>

11 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control:

As part of the Risk Management process, Gallery management has updated its Risk Register and is managing its risks through the establishment of a Risk Management Forum which monitors progress on identified risks.

The general effectiveness of the Gallery's administrative and financial controls and its compliance with Corporate Governance best practice are reviewed on an ongoing basis through the work of the Internal Audit function and the Audit and Risk Committee.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs.

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
25 May 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the National Gallery. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ending 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	32,085	32,154	-
A.2. TRAVEL AND SUBSISTENCE	1,922	1,735	53
A.3. INCIDENTAL EXPENSES	1,422	1,330	51
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	950	987	29
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	4,571	4,593	(241)
A.6. OFFICE PREMISES EXPENSES	2,083	1,718	154
A.7. CONSULTANCY SERVICES	609	439	29
A.8. ADVERTISING AND INFORMATION RESOURCES	695	384	15
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	4,538	2,899	18
A.10. LABOUR COURT	2,601	2,375	22
A.11. INFORMATION SOCIETY - eGOVERNMENT BASIS PROJECT	805	528	-
ENTERPRISE, AGENCIES, SCIENCE, AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	27,976	27,576	-
B.2. INTERTRADE IRELAND			-
<i>Current Year Provision</i>	8,932	7,679	
<i>Deferred Surrender</i>	237	237	
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	36,479	36,479	-
C.2. IDA IRELAND - GRANTS TO INDUSTRY			-
<i>Current Year Provision</i>	91,886	67,991	
<i>Deferred Surrender</i>	4,000	4,000	
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS			-
<i>Current Year Provision</i>	3,103	8,103	
<i>Deferred Surrender</i>	10,000	10,000	
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	92,858	89,858	-
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	57,589	45,789	-
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,394	2,094	-
E.1. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	100	0	-
E.2. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANTS TO INDUSTRY	4,703	475	-
F. SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME/ SCIENCE FOUNDATION IRELAND			-
<i>Current Year Provision</i>	218,577	222,176	
<i>Deferred Surrender</i>	10,000	10,000	
G. COUNTY ENTERPRISE DEVELOPMENT			-
<i>Current Year Provision</i>	29,114	28,404	
<i>Deferred Surrender</i>	1,000	1,000	
H. MONITORING AND EVALUATION OF EU PROGRAMMES	150	96	-
I.1. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	6,519	7,015	-
I.2. NÍTRIGIN ÉIREANN TEORANTA	300	300	-
J.1. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME - PAYMENTS TO ICC BANK plc.	27	19	-
J.2. INFORMATION SOCIETY - eCOMMERCE INITIATIVE	1,538	78	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
LABOUR FORCE DEVELOPMENT			
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES	133,420	135,220	-
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS	69,343	63,293	-
K.3. FÁS EMPLOYMENT PROGRAMMES	384,479	377,979	-
K.4. FÁS CAPITAL			-
Current Year Provision	23,899	27,199	
Deferred Surrender	9,000	9,000	
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED	49	49	-
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES	700	574	4
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES	250	61	-
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL DEVELOPMENT	636	523	2
M.4. LEONARDO PROGRAMME	122	122	-
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS	6,739	5,089	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS			
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	4,860	4,671	-
O. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES	1,773	1,773	-
P. TRADE UNION AMALGAMATIONS	140	-	-
COMMERCE, CONSUMERS AND COMPETITION			
Q. GRANT TO THE COMPETITION AUTHORITY	5,079	4,844	-
R.1. OFFICE OF THE DIRECTOR OF CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	4,137	3,629	-
R.2. CONSUMER SUPPORT	243	243	-
S.1. COMPANIES REGISTRATION OFFICE - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	8,693	8,613	(35)
S.2. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY (GRANT-IN-AID)	1,159	571	(12)
S.3. PERSONAL INJURIES ASSESSMENT BOARD	2,500	2,872	-
S.4. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY GRANT FOR ONCE OFF SET UP COSTS	1,105	1,049	
HEALTH AND SAFETY			
T. NATIONAL AUTHORITY FOR OCCUPATIONAL SAFETY AND HEALTH - GRANT FOR ADMINISTRATION AND AFFAIRS	16,098	17,848	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES			
U. RESEARCH INCLUDING MANPOWER SURVEYS	351	107	-
V. NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES	265	105	2
W. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.	13,519	13,467	-
X.1. COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES	860	714	(4)
X.2. MISCELLANEOUS PAYMENTS	769	454	-
X.3. SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION	614	493	-
X.4. EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER	<u>907</u>	907	-
Gross Total			
Current Year Provision	1,318,235		87
Deferred Surrender 2004	<u>34,237</u>	1,352,472	1,299,980
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	<u>87,665</u>	<u>113,339</u>	<u>(4,417)</u>
Net Total			
Current Year Provision	1,230,570		
Deferred Surrender 2004	<u>34,237</u>	<u>1,264,807</u>	<u>1,186,641</u>
SURPLUS FOR THE YEAR 2005		€ 78,166,256	
Less			
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 29,780,000	
SURPLUS TO BE SURRENDERED		€ 48,386,256	

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			1,186,641
Changes in Capital Assets			
Purchases Cash	(1,050)		
Depreciation	3,559		
Loss on Disposals	<u>194</u>	2,703	
Assets under Development			
Cash Payments		(1,237)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(253)		
Increase in Stock	<u>(19)</u>	<u>(272)</u>	<u>1,194</u>
Direct Expenditure			1,187,835
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,319		
Notional Rents	<u>2,178</u>		<u>25,497</u>
Operating Cost			<u>1,213,332</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			12,867
Assets under Development (Note 4)			<u>344</u> 13,211
Current Assets			
Stocks (Note 17)		201	
Prepayments		470	
Accrued Income		1,178	
Other Debit Balances:			
Imprests Advanced	21		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
Miscellaneous Debit Balances	284		
Recoupable Expenditure	<u>761</u>	1,108	
PMG Balance and Cash	84,935		
Orders Outstanding	<u>(19,043)</u>	<u>65,892</u>	
Total Current Assets		<u>68,849</u>	
Less Current Liabilities			
Accrued Expenses		557	
Deferred Income		5,594	
Other Credit Balances:			
Due to State (Note 18)	3,003		
European Union Funds	19,531		
Miscellaneous Credit Balances	<u>3,046</u>	25,580	
Net Liability to the Exchequer (Note 5)		41,420	
Total Current Liabilities		<u>73,151</u>	
Net Current Liabilities			<u>(4,302)</u>
Net Assets			<u>8,909</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	10	25,658	8,458	34,126
Adjustments ¹	0	(14)	(18)	(32)
Additions	13	2,496	4	2,513
Disposals	(10)	(812)	(248)	(1,070)
Gross Assets at 31 December 2005	<u>13</u>	<u>27,328</u>	<u>8,196</u>	<u>35,537</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2005	4	15,155	4,828	19,987
Depreciation for the year	2	2,856	701	3,559
Depreciation on Disposals	(4)	(740)	(132)	(876)
Cumulative Depreciation at 31 December 2005	<u>2</u>	<u>17,271</u>	<u>5,397</u>	<u>22,670</u>
Net Assets at 31 December 2005	<u>11</u>	<u>10,057</u>	<u>2,799</u>	<u>12,867</u>

¹ Adjustment in 2005 to revalue previous years' assets to the correct value.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In House Computer Applications €000
Amounts brought forward at 1 January 2005	638
Cash Payments for the Year	1,237
Amount written off during 2005	(13)
Transferred to Asset Register	(1,518)
Amounts carried forward at 31 December 2005	<u>344</u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered	48,386	
Deferred Surrender 2005	<u>29,780</u>	78,166
Exchequer Grant Undrawn		<u>(36,746)</u>
Net Liability to the Exchequer		<u>41,420</u>
Represented by:		
Debtors		
Net PMG position and cash	65,892	
Debit Balances: Suspense	<u>1,108</u>	67,000
Creditors		
Due to State	(3,003)	
Credit Balances: Suspense	<u>(22,577)</u>	<u>(25,580)</u>
		<u>41,420</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	-	1,024,813
IDA Ireland Interconnectivity Project Receipts	880,000	1,002,068
IDA Ireland Grant Refunds	144,000	143,524
IDA Ireland Administration Refunds	-	1,280,000
Enterprise Ireland - Grant Refunds & Sale of Investments	-	6,418,902
Enterprise Ireland - Surplus Own Resource Income D.1	126,000	651,000
Enterprise Ireland - Surplus Own Resource Income D.2	693,000	1,921,000
Refund from IBEC in respect of Workway 1 Project	-	105,591
FAS Sale of Assets	3,000	3,054
FAS Grant Refund (Training Programme)	4,100,000	4,100,000
FAS Grant Refund (Employment Programme)	4,900,000	4,900,000
FAS Grant Refund (Capital)	<u>3,500,000</u>	<u>3,500,000</u>
Total	<u>14,346,000</u>	<u>25,049,952</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.7	170	The variation between the Estimate and the Outturn on subhead A.7. is due to the following factors: (i)savings achieved on a number of consultancy projects, which were completed for significantly less than the original estimated cost, (ii) a decision not to proceed with one project and (iii) the late start up of one approved project, leading to savings in expenditure in 2005. This project will be completed in early 2006.
A.8	311	Departmental advertising requirements were less than in previous years and the anticipated impact of the Official Languages Act for which significant provision has been made did not materialise.
A.9	1,639	Expenditure by the ODCE in 2005 was €1,639,079 less than its original budget of €4,538,000. The savings arose on the non-pay side of the ODCE budget. This was due to legal and other professional costs being significantly less than anticipated. Having regard to the large number of investigations and enforcement cases now on hand, an increase in this expenditure is anticipated in 2006.
A.11	277	The BASIS Project was charged, inter alia, with the implementation of an online system for the processing of Work Permit applications. The design phase of this system was completed in early 2005. However, it was decided that it would be better not to proceed with the development of the project pending the enactment of the Employment Permits Bill. This resulted in an underspend of €245,000. A further €27,000 was deferred to 2006 due to the non-completion in 2005 of the BASIS website's content management project.
B.2	1,253	Following the suspension of the Northern Ireland Assembly and Executive in October 2002, the Irish and British Governments agreed that no new functions could be conferred on the Implementation Bodies during the period of the suspension. Had the Institutions set up after the Good Friday Agreement been restored in 2005, Intertrade Ireland's expenditure would have been higher than its actual outturn. As the Body's operating currency is Sterling, the Euro/Sterling exchange rate fluctuations resulted in savings on Pay, Non-Pay and Capital. Other savings resulted from operational factors.
C.2	23,895	It is difficult to predict exact expenditure under this subhead as expenditure is driven by demand/ economic activity. The savings of €23.895m which amounted to circa 20% of the allocation, were due to a reduction in grant claims received in the final quarter of 2005 compared to previous years as well as the fact that one particular large grant claim was not submitted as expected.
C.3	(5,000)	Additional funding was required to fund IDA Ireland's property transactions. Department of Finance approval was obtained to vire €5 million from Subhead C2 to Subhead C3 to meet the additional costs.

- D.2 11,800 A gross shortfall of €14.2m was partly offset by increased support to Grants to Industry and Third Party Agency payments of €0.9m, and by increased support to Events/Marketing Support by €1.5m resulting in a net underspend on the subhead of €11.8m. The areas where the shortfall occurred were:

Source of Under Spend	Reason	Amount
Webworks	Delays in planning permission & construction	€5.6m
Seed & Venture Capital	Less than expected demand in 2005	€4.0m
Equity Payments	Levels of approvals fell in 2005	€3.1m
Community Enterprise Centres	Delays in planning permission & construction	€1.5m

Department of Finance sanction was given for a virement of €1.5m from subhead D1 current, to subhead D2 current, in order to fund the increased Events/Marketing Support costs which arose due to greater emphasis on helping clients access/develop markets.

- D.3 1,300 The Subhead D3 underspend of €1.3m relates to the cancellation of three Enterprise Ireland projects. These projects were cancelled due to the possible EI move to a single Dublin location.
- E.1 100 An allocation of €100,000 was made available to Shannon Development in 2005. As in recent years the Company did not drawdown monies as all administration expenditure was funded from company own generated income.
- E.2 4,228 The variation is attributable to the demand-led nature of Shannon Development's Grants to Industry scheme, which makes it difficult to predict exactly the level of drawdown required each year. In addition, Shannon Development received grant refunds totalling €1,042,361 during the year, which was used to finance new payments. This further reduced the requirement to draw on Exchequer funds.
- H 54 The original allocation had included a provision to carry over any costs associated with the closure of the Industry OP 1994-1999. As it happened, no such costs arose during 2005.

I.1	(496)		Estimate	Outturn		
		Current	€5,502,000	€6,362,600	€861,000	Virement
		Capital	€1,017,000	€652,231	€364,769	Underspend

During 2005 a sum of €861,000 was vired to subhead I1 from subhead M5 of this Department's Vote. This amount was required to fund additional NSAI current pay expenditure relating to the Medical Laboratory Technician Award, the PCW 1% claim for technical staff and the hiring of temporary legal metrology inspectors for taximeter verification.

The reason for the Capital underspend was that the payment of some elements of NSAI Capital was deferred pending the finalisation of a number of issues regarding the transfer of the NML from Enterprise Ireland to NSAI.

The NSAI Capital under spend of €365,000 is being carried forward from 2005 to 2006.

- J.1 8 The estimate of the level of subsidy required under the scheme for 2005 was provided by ICC bank (now Bank of Scotland), which administers the scheme. ICC Bank slightly overestimated the extent of the subsidy required, resulting in the overspend. The reason for this was that some loans were paid back early to the bank and the estimated degree of subsidy was therefore, not required. If loans are paid off before the agreed date, this gives rise to a lesser interest subsidy payable by the Exchequer.
- J.2 1,460 This allocation was intended to fund eBusiness projects and the implementation of the Department's eBusiness Strategy. An insufficient number of project applications meeting the eligibility criteria were received and many recommendations of the eBusiness Strategy were implemented using in-house expertise (Department and Agencies). This resulted in a substantial saving on the subhead which has been terminated with effect from end 2005.
- K.2 6,050 The direct cost budget for training of the employed increased sharply from €8.6m in 2004 to €35.6m in 2005. Much of the training was outsourced to up to 25 organisations. Setting this up was extremely time consuming and there was a time lag in putting the projects in place. It was therefore not possible to spend the full allocation before end-2005.
- K.3 6,500 Approximately €4.5m (70%) of the saving relates to the Wage Subsidy Scheme. The scheme was not launched until late in the year and it was therefore not possible to spend the funding available. The balance relates to net cash savings on a combination of programmes.

K.4	(3,300)	A virement of €7 million from subhead C2 to subhead K4 was approved by the Department of Finance in August 2005 to allow the rescheduling of Health & Safety work at FAS Training Centres and to facilitate the purchase of a site for a new FAS Head Office in Birr. However, €3.7m of unspent capital was rolled over to 2006, resulting in a net difference in expenditure in 2005 of €3.3 million above the original Estimate figure.
M.1	126	Scheduled Monitoring Committee Meeting not held and efficiencies in the administration of the ESF Unit.
M.2	189	This is a demand led subhead and it is extremely difficult to anticipate the level of drawdown that could be requested.
M.3	113	The estimate submitted for 2005 had been based on a combined figure for the Financial Control Unit (FCU) and the ESF Managing Authority. The expenditure on the FCU side did not reach its estimated outturn partly as a result of one of the Financial Controllers working in FCU leaving in September and not being replaced before the end of the year. There was also a corresponding reduction in related expenditure (travel, subsistence, etc) for the Unit. On the ESF side, a planned seminar on publicity and other issues, due to be held in 2005, has been held over to 2006, as a result of changes in staff coinciding with the planned seminar. Efficiencies in the administration of the ESF Unit have also contributed to the saving.
M.5	1,650	The drawdown of funds from this subhead is dependent on expenditure levels and expenditure returns of the 43 projects funded under Equal. The level of expenditure was less than anticipated due primarily to delays in receipt of project returns.
P	140	As it is difficult to predict the likely expenditure under this subhead, the practice is to provide for an approximate amount and if necessary, to seek a supplementary estimate. During 2005, there were no applications for grants under this subhead and accordingly, there was no expenditure during this year.
R.1	508	The principal reason for the variation was savings in Pay and Travel and Subsistence as a result of delays in filling vacancies. The majority of the remaining variation occurred due to the deferral of expenditure in areas such as Training, IT, general office expenses in preparation for the forthcoming incorporation of the ODCA into the new National Consumer Agency.
S.2	588	The Bill establishing IAASA was signed by the President in December 2003. It was expected that the Authority would be established during 2005 and that full staffing and office accommodation would be completed by year-end. Savings were made due to delays in formally establishing the Authority and consequent delays in commencing the recruitment campaign. Only five staff of an approved complement of fourteen were in situ at year end.
S.3	(372)	It was originally envisaged that the PIAB would assume responsibility for managing its own payroll from the middle of 2005. However, to avoid potential technical difficulties associated with a change over in payroll mid-year, the Department continued to operate PIAB's payroll until the end of 2005. This resulted in the issue of additional funds from Subhead S3. However, PIAB refunded the excess on the subhead and this refund was lodged to "Miscellaneous" Appropriations-in-Aid. Sanction was received from the Department of Finance for the virement of €372,000 from subhead K3 to subhead S2 to cover the additional draw on this subhead.
S.4	56	The purpose of the subhead was to meet the set-up costs of IAASA. It was expected that the full staffing and office accommodation would be completed by the year end. The capital element of the estimate was on target. Savings were made on the current element of the estimate, due, in the main, to delays in formally establishing the IAASA and consequent delays in commencing the recruitment campaign for key professional staff.
T	(1,750)	A virement of €1.75m was authorised by the Department of Finance: €0.6m for major health and safety awareness initiatives in the agriculture, education and fishing sectors. €0.45m for the nationwide information campaign on Safety, Health and Welfare Work Act, 2005 €0.3m for further development of Safe System of Work Plan (SSWP) for non-national workforce. €0.25m for the development of HSA Intranet/Internet and enhanced ICT infrastructure. €0.10m to finalise and evaluate Voluntary Protection Programme pilot and extend programme. €0.05m for development of scoping plan for National Occupational Health Strategy.
U	244	The variation between the Estimates and the Outturn on subhead U is due to the fact that two research projects did not proceed and a number of other projects, which had been intended to be undertaken in 2005, did not commence and may now proceed in 2006.
V	160	Expenditure was lower than anticipated as the costs associated with the purchase of advertising space and design work for Work Life Balance Day 2006, were not incurred.
X.1	146	Savings in 2005 are primarily attributable to lower than anticipated costs in the area of Company Law enquiries, and savings achieved by the Company Law Review Group.

- X.2 315 The underspend is primarily related to:
 - savings on advertising for the increased National Minimum Wage in 2005 (€79,500)
 - an outstanding fee due to an arbitrator appointed by the Patents Office which did not materialise in 2005
 - an anticipated request from Department of Environment, Heritage and Local Government to part-fund Greenhouse Gas study did not materialise (€55,000)
 - other costs which did not materialise
- X.3 121 This subhead includes provision for payment of death gratuities and possible spouses and children's pension in the event of a death in service of a current member of the Labour Court. It also includes a provision for cases of unplanned retirement before maximum retirement age, e.g. retirement on grounds of ill health. As none of these circumstances arose in 2005, €121,297 was not required.

8 APPROPRIATIONS-IN-AID

	<u>Estimated</u>	<u>Realised</u>
	€	€
1. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	2,000,000	2,351,909
2. Work Permit Fees	7,500,000	11,602,495
3. Employment Agency Licences	250,000	279,470
4. Companies Registration Office	16,100,000	30,960,377
5. Registry of Friendly Societies.	-	116,836
6. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	9,000,000	8,820,329
7. Occasional Trading Licences (Competition Authority)	16,000	15,208
8. Office of the Director of Consumer Affairs	405,000	570,437
9. Merger Notifications	520,000	658,921
10. FAS Pay	2,700,000	2,632,436
11. European Social Fund	49,016,000	54,290,856
12. ODCE Legal	50,000	109,770
13. County Enterprise Development	78,000	84,835
14. Enterprise Policy (Intertrade Ireland)	30,000	19,737
15. Miscellaneous	-	825,386
TOTAL	<u>87,665,000</u>	<u>113,339,002</u>

EXPLANATION OF VARIATIONS

- Section 56 of the Redundancy Payments Act, 1967, as amended, provides that the administration costs of redundancy appeals heard by the EAT should be borne by the SIF. These administrative costs are difficult to predict with overtime and annual increments to take into account. Also, it was difficult to predict the implementation costs of setting up the Redundancy IT system.
- The variation can be attributed to the unexpected volume of work permit applications received. The estimate was based on the expectation of a significant reduction in demand for work permits as a result of the entry to the EU of ten new member states in 2004 and also a tightened policy stance in granting permits. In the event, demand was very strong and in excess of 27,000 permits were issued of which over 18,000 related to renewals.
- Income in 2005 in respect of fees for employment agency licences was greater than the estimated figure for 2005 due to greater buoyancy than expected in labour market in 2005.
- A-in-A in the CRO is dominated by late filing penalties. The approach taken by the Department and the CRO has been to offer a conservative estimate of the receipts from late filing penalties. This is because of the difficulty in predicting receipts and because of the need to avoid a dependency on revenues that the Department and the CRO are trying to eliminate. There was a fall in receipts from €28m in 2003 to €18m in 2004 and at least a similar fall in 2005 was anticipated. That did not occur principally because enforcement procedures in 2004 had a significant effect in the following year, resulting in revenue being postponed from 2004 to 2005.
- The amounts received in the Registry of Friendly Societies can vary above or below predictions depending upon the number of forms lodged and payments received each month. It is not possible to predict the activities of societies and unions which may require them to lodge forms and pay fees, e.g. amendments to rules, transfer of engagements etc. Every society is obliged to submit an annual return and the office sends forms and reminders to try to encourage filing before the statutory time limits.
- The difference between estimate and outturn is a variation of less than 2% which the office considers small in the context of the difficulty in predicting the level of fee income which can vary from year to year and can be influenced by commercial circumstances outside the control of the office.
- The amount of fees collected in respect of Occasional Trading permits is a function of the number of traders who are willing to trade and the economic circumstances pertaining at the time. It is not possible to predict these factors precisely. The variation from the estimate in 2005 was just 5%.

- 8 The reason for the surplus is the increase of 28% in the number of applications for Authorisation of Credit Intermediaries during 2005. It is impossible to predict precisely the income because of the changing car market in Ireland. In addition, Court fines awarded to the Director as a result of prosecutions totalling €3,608 were received during 2005.
- 9 There was a higher number of merger notifications made to the Competition Authority, under Section 18 of the Competition Act, 2002, than anticipated. The estimate for 2005 was based on the annual average number of merger notifications made to the Authority in 2003 and 2004. The average was 65 notifications with a yield of €520,000 from notification fees. In 2005, 84 mergers were notified to the Authority. The Authority attributes the increase in merger notifications to the improving economic climate in which companies are investing again and targeting growth.
- 11 The nature of activity under ESF co-funded programmes means that sometimes the level of expenditure may not always be as had been anticipated. This can lead to a variation between ESF estimate figures and actual ESF receipts.
- 12 Income was in excess of the estimated amount as receipts of costs awarded to ODCE are difficult to anticipate in advance.
- 13 A total of €84,835 was returned by the County and City Enterprise Boards in 2005. Eight payments totalling €62,834 were received from the CEBs where grants approved in earlier years were repaid to the Boards by project promoters in circumstances where they no longer fulfilled the eligibility criteria - for example, due to a cessation of trading, where the project did not proceed or where the conditions attaching to a grant were not met. €10,886 of the receipts refers to the late surrender of unspent 2004 measure 1 monies by South Cork CEB. €11,115 was surrendered by Galway City and County Enterprise Board in respect of a once off allocation paid in August 2002 under the Centres of Best Practice Programme.
- 14 It was envisaged that a North/South pension scheme for the staff of the North/South implementation Bodies including InterTradeIreland would commence on 1st January 2005. However this pension scheme did not commence until 29th April 2005 which resulted in approximately 1/3 less employee pension contributions than expected from InterTradeIreland staff.
- 15 By its very nature, it is difficult to predict exactly what funds, if any, will be received under this heading. Significant receipts in 2005 related to the refund of salary costs by PIAB, recoupment of costs from the Department of Social and Family Affairs in respect of the Irish Presidency of the EU in 2004, High Court Inspection costs awarded to the ODCE and the transfer of ESF funds from dormant Suspense Accounts.

9 COMMITMENTS

	€
(A) Procurement	108,146
(B) Grants	1,940,958,027
(C) Capital	103,836,361

10 MATURED LIABILITIES

Estimated Matured Liabilities undischarged at the year end was €296,891

11 CONTINGENT LIABILITY

In December 2004, the European Commission indicated its intention to commence a procedure which could result in the reduction of ESF monies due to Ireland under the Employment Community Initiative 1994-1999. The amount under consideration is €12,765,702. The Department is vigorously contesting the Commission's claim in relation to the matter.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	357,814	88	14	41,903
Overtime and delegates allowance	1,255,946	552	61	27,285
Miscellaneous	<u>241,039</u>	177	5	57,506
Total extra remuneration	<u>1,854,799</u>	*		

Note:

*Certain individuals received extra remuneration in more than one category.

13 MISCELLANEOUS ITEMS

Under the provisions of section 91 of the Finance Act 2005, €29,780,000 of unspent allocation in respect of the capital element of the Subheads B.2., C.2., D.2., D.3., E.2., G., I.1. and K.4. was carried forward to 2006.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,450,000 was included in the Estimate for 2006.

A total of €47,449 was spent on merit awards, of which €15,820 was awarded to 12 individual officers and one voucher for €499. Staff functions were hosted in 2004 and 2005 costing €31,130.

A sum of €16,581 was received from the Change Management Fund, subhead M, of the vote of the Office of the Minister for Finance.

Arising from an audit of three Operational Programmes from the 1994-1999 period of Structural Funding, the European Commission made a Decision in 2003 to reduce the amount of ESF funding to Ireland. A reduction of €15,614,261 was made in 2004 from final payments to Ireland in respect of the three programmes in question. The Department appealed the Commission's Decision to the European Court of Justice. On 15 September 2005, the Court dismissed the appeal.

€8,404,000 of the payment reduction relates to what was adjudged to be an overclaim of ESF monies in training projects for people with disabilities. The payment reduction was absorbed by the Department in 2004.

€7,210,261 of the total reduction relates to an overclaim adjudged to have arisen as a result of adjustments made by the Department when submitting claims to the European Commission. €441,283 of this amount relates to funding allocated to the Department of Enterprise Trade and Employment and its Agencies. The balance relates to funding allocated to other Departments and Agencies.

14 EU FUNDING

The amount of €54,290,856 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Vote:- D, K.2, M.1, M.3 and M.5.

In addition to the grants from the Vote, the following bodies under the aegis of the Department of Enterprise, Trade and Employment received European Social Fund Aid and European Regional Development Fund Aid in 2005 as shown below:

	ESF €	ERDF €	Other €	Total €
SFADCo	-	2,500,000	566,059	3,066,059
FÁS	494,081	-	1,204,838	1,698,919
National Authority for Occupational Safety & Health	-	-	<u>97,000</u>	<u>97,000</u>
Total	<u>494,081</u>	<u>2,500,000</u>	<u>1,867,897</u>	<u>4,861,978</u>

15 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005	Cumulative Expenditure to 31/12/2005
		€	€
National Framework Committee for Work/Life Balance Policies	2004	105,381	364,808
Joint Labour Committees	1946	125,351	802,681
Company Law Inquiries	1994	202,985	1,827,631
Company Law Review Group	2000	73,764	387,455
Workplace Safety	2002	301,000	897,140
Bullying in the Workplace	2005	9,198	13,117
Departmental Audit Committee	2005	2,000	3,600
Total		<u>819,679</u>	<u>4,296,432</u>

16 MISCELLANEOUS PAYMENTS

Employment and Training Levy - Statement of Payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	Total for the year ended 31 December 2005	Total to 31 December 2005
Received by Minister for Enterprise, Trade and Employment	5,361,186	2,883,997,738
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	5,361,186	2,873,120,889
Paid by Minister for Enterprise, Trade and Employment to Department of Social and Family Affairs ¹	-	10,876,880

Note:

¹Due to overpayment by DSFA to the Exchequer in respect of the Employment & Training Levy, sanction was received from the Department of Finance for the DETE to pay refunds received to a total of €10,876,880 which were completed in October 2004.

17 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	100
Forms/Leaflets	24
IT Supplies	56
Cleaning Materials	21
	<u>201</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	1,222
Superannuation	1,202
Pay Related Social Insurance	430
Withholding Tax	114
VAT on Intra EU Acquisitions	35
	<u>3,003</u>

19 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control.

Financial Management System

In pursuit of the Government's priority to implement the Management Information Framework (MIF) across all Departments and Offices, a new financial management system was put in place in my Department in 2004.

The system has been rolled out within the Department's Finance Unit, IT Unit and Organisation Unit. Options for the further roll-out of the system have been examined and it is intended to provide Line Managers across the Department with direct access to financial reports on the system in 2006 to facilitate better financial management of programmes.

Financial Management Working Group

The Department established a Financial Management Working Group in 2003, with senior management representation from each Division, to provide a forum to consider and discuss emerging financial management issues.

The role of the Working Group is, inter alia, to review the Department's Programme and Administrative spending at regular intervals, to identify potential savings/excesses in the Department's Vote, and to provide a financial Early Warning System in the event of cost overruns or significant underspends.

In 2005, in addition to the above functions, the Working Group considered and responded to the Department of Finance's draft Guidelines on Spot-checking of Capital Projects, and draft Guidelines on the Appraisal and Selection of Capital projects in the Community and Private sectors.

Training

A tailored two-day training course on Good Corporate Governance was delivered to most staff at PO and AP level at the end of 2005 and is due to be delivered to the remaining staff at those levels in April 2006. The training course was designed to provide staff with an improved understanding of financial management, the aims of the MIF project and the development and use of performance indicators to measure the outcomes and impact of public expenditure.

Risk Management

In 2005, the Department issued its formal policy in relation to risk management. This policy sets out the Department's objective, which is for management to identify and manage effectively the risks to which the organisation may be exposed. The Department's Risk Management Policy was integrated into the Business Planning cycle for 2005. Risk Registers are maintained and updated at Divisional level and roll up to a Departmental level Risk Register.

ICT

The Department seeks to operate to best practice in respect of Information and Communication Technology. The Department has an ongoing relationship with leading security consultants to ensure that all new and existing systems continue to meet the highest levels of security commensurate with risk. The remote access elements of this policy were reviewed during 2005 and the resultant changes to the Department's IT systems provide improved security as well as improved facilities for the Department's increasingly mobile workforce. An important element in security is the ability to maintain the continuity and integrity of the Department's financial and other records in the event of a disaster or other system breakdown. To this end, a major project was commenced in 2005 to provide high levels of resilience for all of the Department's important IT systems. Most of the work associated with this project was dealt with in 2005 and the project will be brought to completion in 2006.

SEAN GORMAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Enterprise, Trade and Employment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		19,143	11,224	-
A.2. TRAVEL AND SUBSISTENCE		440	267	5
A.3. INCIDENTAL EXPENSES		750	485	32
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		648	308	22
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		993	770	15
A.6. OFFICE PREMISES EXPENSES		895	531	39
A.7. CONSULTANCY SERVICES		508	223	11
A.8. ADVERTISING AND PUBLICITY		154	117	8
TOURISM SERVICES				
B.1. FÁILTE IRELAND - (GRANT-IN-AID)				
<i>Original</i>	65,900			
<i>Supplementary</i>	<u>1,500</u>	67,400	67,400	-
B.2. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		17,500	17,500	-
B.3. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)		782	782	-
B.4. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME (TOURISM) - PAYMENTS TO BANK OF SCOTLAND plc		23	7	-
B.5. TOURISM MARKETING FUND (GRANT-IN-AID FUND)		35,795	35,795	-
B.6. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)		5,000	3,000	-
SPORTS AND RECREATION SERVICES				
C.1. GRANTS FOR SPORTING BODIES AND THE PROVISION OF SPORTS AND RECREATIONAL FACILITIES (NATIONAL LOTTERY FUNDED)		61,926	56,782	-
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS				
<i>Original</i>	32,000			
<i>Supplementary</i>	<u>(14,472)</u>	17,528	14,101	-
C.3. IRISH SPORTS COUNCIL- ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)		1,852	1,852	-
C.4. IRISH SPORTS COUNCIL- GENERAL ASSISTANCE TO SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO SPORTS ACTIVITIES (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)		32,573	32,573	-
C.5. SPORTS CAMPUS IRELAND		1,651	1,361	-
C.6. LANSDOWNE ROAD		19,000	9,486	-

Arts, Sport and Tourism**Vote 35**

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARTS AND CULTURE	€000		
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES (GRANT-IN-AID)	841	228	-
D.2. GENERAL EXPENSES OF THE NATIONAL ARCHIVES	1,730	1,480	30
D.3. GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND NATIONAL ARCHIVES ADVISORY COUNCIL (GRANT-IN-AID)			
<i>Original</i>	9,578		
<i>Supplementary</i>	<u>1,202</u>	10,780	10,766
D.4. CULTURAL PROJECTS	4,239	3,187	4
D.5. CULTURAL DEVELOPMENT			
<i>Original</i>	12,384		
<i>Supplementary</i>	<u>7,421</u>	19,805	18,531
D.6. HERITAGE FUND		1,270	1,270
D.7. INTERNATIONAL CULTURAL EXCHANGE			
<i>Original</i>	2,000		
<i>Supplementary</i>	<u>(150)</u>	1,850	1,460
D.8. MARKETING		1	1
D.9. AN CHOMHAIRLE EALAÍON (GRANT-IN-AID)			
<i>Original</i>	38,000		
<i>Supplementary</i>	<u>5,233</u>	43,233	43,233
D.10 - AN CHOMHAIRLE EALAÍON (NATIONAL LOTTERY FUNDED) (GRANT-IN-AID)		23,000	23,000
D.11. GENERAL EXPENSES OF THE NATIONAL MUSEUM OF IRELAND		8,509	11,005
D.12. GENERAL EXPENSES OF THE NATIONAL LIBRARY OF IRELAND		4,361	7,697
FILM			
E.1. IRISH FILM BOARD - ADMINISTRATION EXPENSES (GRANT- IN-AID)		2,050	2,050
E.2. IRISH FILM BOARD - CAPITAL EXPENDITURE (GRANT-IN-AID)			
<i>Original</i>	12,400		
<i>Supplementary</i>	<u>1,500</u>	13,900	13,900
HORSE AND GREYHOUND RACING			
F. HORSE AND GREYHOUND RACING FUND		<u>68,350</u>	68,350
Gross Total			
<i>Original</i>	486,246		
<i>Supplementary</i>	<u>2,234</u>	488,480	460,722
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID			
<i>Original</i>	3,241		
<i>Supplementary</i>	<u>2,233</u>	<u>5,474</u>	<u>4,942</u>
Net Total			
<i>Original</i>	483,005		
<i>Supplementary</i>	<u>1</u>	<u>483,006</u>	<u>455,780</u>
SURPLUS FOR YEAR		€ 27,226,044	
<i>Less:-</i>			
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 16,500,000	
SURPLUS TO BE SURRENDERED		€ 10,726,044	

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			455,780
Changes in Capital Assets			
Purchases Cash	(915)		
Depreciation	464		
Loss on Disposals	<u>3</u>	(448)	
Assets Under Development			
Cash Payments		378	
Changes in Net Current Assets			
Decrease in Closing Accruals		(183)	
Decrease in Stocks		<u>(58)</u>	<u>(311)</u>
Direct Expenditure			455,469
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		14,154	
Notional Rents		<u>4,943</u>	<u>19,097</u>
Operating Cost			<u>474,566</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			2,375
Current Assets			
Stocks (Note 14)		49	
Prepayments		46	
Accrued Income		2	
Other Debit Balances:			
OPW	487		
Other Suspense Balances	<u>23</u>	580	
PMG Balance and Cash	33,117		
Add Receipts Outstanding	2		
Less Orders Outstanding	<u>(11,159)</u>	<u>21,960</u>	
Total Current Assets		<u>22,637</u>	
Less Current Liabilities			
Accrued Expenses		228	
Other Credit Balances:			
General Suspense	829		
Due to State (Note 15)	<u>774</u>	1,603	
Net Liability to the Exchequer (Note 5)		<u>20,937</u>	
Total Current Liabilities		<u>22,768</u>	
Net Current Liabilities			<u>(131)</u>
Net Assets			<u>2,244</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	4,347	4,424	8,771
Reclassification of assets	55	(55)	-
Additions	735	756	1,491
Transfers	(2,522)	(1,453)	(3,975)
Disposals	(33)	(7)	(40)
Gross Assets at 31 December 2005	<u>2,582</u>	<u>3,665</u>	<u>6,247</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	1,337	2,108	3,445
Depreciation for the year	303	161	464
Depreciation on Disposals	(32)	(5)	(37)
Cumulative Depreciation at 31 December 2005	<u>1,608</u>	<u>2,264</u>	<u>3,872</u>
Net Capital Assets at 31 December 2005	<u>974</u>	<u>1,401</u>	<u>2,375</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	IT Projects €000
Amounts brought forward at 1 January 2005	222
Cash Payments for year	378
Transferred to Asset Register	(600)
Amounts carried forward at 31 December 2005	<u>=</u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus for Year		
Surplus to be surrendered	10,726	
Deferred Surrender	<u>16,500</u>	27,226
Exchequer Grant Undrawn		<u>(6,289)</u>
Net Liability to the Exchequer		<u>20,937</u>
Represented by:		
Debtors		
Net PMG position and cash	21,960	
Debit Balances: Suspense	<u>580</u>	22,540
Creditors		
Due to State	(774)	
Credit Balances: Suspense	<u>(829)</u>	<u>(1,603)</u>
		<u>20,937</u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1. *	7,919	The allocation provided full year payroll costs for the Department, including the National Cultural Institutions. With effect from 3 May 2005, the National Museum and National Library were established as autonomous bodies under the provisions of the National Cultural Institutions Act, 1997. From that date, with the agreement of the Department of Finance, payroll costs for the two bodies were charged directly against the appropriate subheads (D.11 and D.12) with over-expenditures on these subheads being offset by under-expenditure on Subhead A1. See Note under.
A.2.	173	Savings arose due to expenditure on travel and subsistence being less than anticipated for the year.
A.3.	265	Savings arose due to planned training programmes not going ahead as anticipated.
A.4.	340	The underspend arose due to lower than anticipated postal and telecommunications costs during 2005. In addition, the subhead allocation contained provision for the National Museum and National Library, not all of which was required.
A.6.	364	Savings arose due to planned office refurbishments and general maintenance expenditure which did not arise as anticipated. In addition, the subhead allocation contained provision for office premises costs at the National Museum and National Library which was not required.
A.7.	285	The savings arose due to the fact that a number of consultancy projects did not proceed in 2005 as anticipated.
B.4.	16	The savings arose due to the diminishing value of loans outstanding under the Small Business Expansion Scheme. The State's liability has now been fully discharged and the Subhead has been closed.
B.6.	2,000	The subhead allocation contained a special Budget 2005 provision of €2 million in respect of the Irish Seal Sanctuary's Marine and Conservation Centre. Due to the slow rate of progress on the project this funding could not be drawn down but is carried forward to 2006.
C.1.	5,144	The savings arose as the Department did not receive enough validated claims of sufficient value from grant recipients. Expenditure under the subhead is demand driven.
C.2.	3,427	Savings arose due to the slower than anticipated drawdown of grants by local authorities. The subhead also included a special Budget 2005 allocation of €3.7million in respect of the construction of a special needs swimming pool at St. Michael's House in Dublin. Progress on the project did not permit drawdown of grant aid during 2005, which is carried forward to 2006.
C.5.	290	Savings arose as the balance of the retention fund for the National Aquatic Centre was not paid, as the remaining work had yet to be satisfactorily completed.
C.6.	9,514	Savings arose because the project expenditure profile was refined, after the 2005 Estimate provision had been agreed, reflecting the likely progression of the design stage of the project during 2005.
D.1.	613	Expenditure under this subhead is regulated by income generated by the National Cultural Institutions. Income generated during 2005 was less than provided for in the Estimates due to the establishment of the National Museum and National Library as autonomous bodies from 3 May 2005. From that date own resource income generated by these bodies was not recorded as Appropriations – in – Aid and consequently they could make no further drawdown from the Subhead.
D.2.	250	Capital works at the National Archives, for which provision was made for under the subhead, were undertaken and paid for by the Office of Public Works.
D.4.	1,052	This saving is a result of a number of projects for which funding had been allocated, not proceeding as anticipated.
D.5.	1,274	Savings arose as a small number of project promoters were unable, at year end, to meet all the necessary grant conditions in time for payments to be made in 2005.

D.7.	390	Savings arose as Culture Ireland, which was established in February 2005, held its first full meeting to allocate grant-aid in April 2005 and the estimated full year allocation could not be drawn down.
D.11.	(2,496)	As indicated under Subhead A.1 above, payroll costs for the National Museum were charged directly to the subhead following establishment of the Museum as an autonomous body on 3 May 2005. Department of Finance sanction to offset the resulting over-expenditure against savings on Subhead A.1 was secured.
D.12.	(3,336)	As indicated under Subhead A.1 above, payroll costs for the National Library were charged directly to the subhead following establishment of the Library as an autonomous body on 3 May 2005. Department of Finance sanction to offset the resulting over-expenditure against savings on Subhead A.1 was secured.
I.	532	With the establishment of the National Museum and National Library as autonomous semi-state bodies with effect from 3 May 2005, it was no longer appropriate for their own income to be lodged to the Department as Appropriations-in-Aid.

Note:

REV provision Subhead A.1	€19,143,000
Outturn	<u>€11,224,371</u>
Savings	€7,918,629

Of which:

Vired to Subhead D.11	€4,397,904
Vired to Subhead D.12	€3,088,856
Net savings	<u>€431,869</u>
	€7,918,629

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union receipts	4,633,000	4,632,549
2. National Museum	400,000	116,406
3. National Library	400,000	80,968
4. National Archives	41,000	35,153
5. Miscellaneous Receipts	-	<u>76,779</u>
Total	<u>5,474,000</u>	<u>4,941,855</u>

Explanation of Variation

- The National Museum was established as an autonomous body with effect from 3 May 2005 from which date it was no longer necessary for income generated to be lodged to the Department.
- The National Library was established as an autonomous body with effect from 3 May 2005 from which date it was no longer necessary for income generated to be lodged to the Department.
- Income from fees was less than anticipated.
- It is difficult to accurately predict miscellaneous income - such as receipts in respect of refunds, reimbursements and FOI requests.

8 MATURED LIABILITIES

The total of matured liabilities at 31 December 2005 was €9,442.

9 COMMITMENTS

As at 31 December 2005, estimated commitments likely to materialise in future years were as follows:

A.	Global Commitments	€
	Commitments likely to materialise in subsequent years for:-	
	Procurement subheads	196,111
	Grants Subheads	2,936,989
B.	Multi-Annual Capital Commitments	
1.	Legally enforceable commitments under capital grant schemes:	
	Sports & Recreational Grants	139,533,797
	Local Authority Swimming Pool Programme	28,083,236
	ACCESS (cultural development grants)	18,645,467
	Other Arts capital projects	11,135,302
2.	Capital projects with legally enforceable commitments in excess of €6,349,000:	
	Lansdowne Road Redevelopment	180,692,485
	Theatre Royal, Wexford	26,000,000
	Total	407,223,387

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	181,302	179	5
Overtime and extra attendance	390,153	187	14
Total extra remuneration	571,455		

Note:

Certain individuals received extra remuneration in more than one category.

Total extra remuneration made up of the Department and National Archives (€258,853) for full year; National Museum of Ireland (€222,557) and the National Library of Ireland (€90,045) both from 1 January 2005 to 30 April 2005

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €854,000 is included in the Estimates for 2006.

Under the provision of Section 91 of the Finance Act 2004, €16,500,000 of unspent 2005 appropriations to capital supply services was carried forward to Subheads B.5., C.1. And C.2. For 2006

Awards totalling €17,850 were made to staff under the scheme for recognition of exceptional performance

12 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund to Match Resources Generated by the National Museum, the National Library and the National Archives – Account of Receipts and Payments for the year ended 31 December 2005.

	National Museum €	National Library €	National Archives €	Total €
Grants from Subhead D.1.	111,813	80,968	34,823	227,604

Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and National Archives Advisory Council - Account of Receipts and Payments for the year ended 31 December 2005.

	€	€
Balance at 1 January 2005		-
Subhead D.3 - 2006 Estimate provision		10,780,000
Payments		
Irish Museum of Modern Art	5,930,000	
National Concert Hall	2,673,000	
Chester Beatty Library	2,145,000	
National Archives Advisory Council	<u>18,118</u>	
2005 Expenditure		<u>10,766,118</u>
Balance at 31 December 2005		<u>13,882</u>

National Museum Non-Voted Moneys Account

Balance at 1 January 2005	30,983
Sponsorship/Donations	<u>105,460</u>
	136,443
Payments	<u>136,443</u>
Balance at 31 December 2005	<u>-</u>

Horse and Greyhound Racing Fund

Account of Receipts and Payments for the year ended 31 December 2005.

Balance on 1 January 2005	-
Receipts (Subhead F.)	68,350,000
Expenditure	<u>68,350,000</u>
Balance at 31 December 2005	<u>-</u>

13 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds - Payments in the year ended 31 December 2005

Payments	€
Grants for Sporting Bodies and the provision of Sports and Recreational Facilities (Subhead C.1.)	56,782,491
Irish Sports Council (Grant-in-Aid) (Subhead C.4.)	32,573,000
An Comhairle Ealaíon - The Arts Council (Grant-in-Aid) (Subhead D.10.)	<u>23,000,000</u>
Total	<u>112,355,491</u>

Grants for Sporting Bodies and the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Carlow Sports & Social Club	Carlow	20,000
Carlow UDC/Askea Sports Ltd	Carlow	603,126
Eire Og GAA Club	Carlow	29,403
Grange GAA Club	Carlow	15,000
Old Leighin Community Support	Carlow	59,320
Rathvilly GAA Club	Carlow	45,000
St. Mullins GAA Club	Carlow	66,000
St. Patrick's Boys AFC	Carlow	52,910
St. Patrick's GAA Club	Carlow	4,500
Ballinagh Leisure & Sports Ltd	Cavan	35,000
Ballyjamesduff Soccer Club	Cavan	50,000

Arts, Sport and Tourism**Vote 35**

Cavan Town Council - Tullacmongan	Cavan	5,000
Corlough GAA Club	Cavan	63,299
Crosserlough GAA Club	Cavan	35,680
Drumalee GAA Club	Cavan	15,000
Killinkere GAA Club	Cavan	3,000
Kingscourt Community Centre	Cavan	19,690
Kingscourt Handball & Racquetball	Cavan	55,615
Knockbride GAA Club	Cavan	56,734
Loch Gowna GAA Club	Cavan	46,772
Mullagh Community Park Ltd.	Cavan	36,651
Mullahoran GAA Club	Cavan	80,000
St. Patrick's GAA Club	Cavan	3,600
An Geata Bán CLG	Clare	16,323
Burren Sub Aqua Club	Clare	17,540
Clare & District Soccer League	Clare	1,908
Clonlara Leisure Centre	Clare	142,500
Coolmeen GAA Club	Clare	16,996
Corofin GAA Club	Clare	40,000
Ennis RFC	Clare	90,000
Ennis Sub Aqua Club	Clare	20,000
Ennis Town Council (Lees Road)	Clare	855,000
Kildysart Hall Committee	Clare	10,000
Kilmaley Sports & Leisure Complex	Clare	105,656
Kilmurry GAA Club	Clare	24,808
Lifford Oldtown AFC	Clare	14,276
Liscannor Community Sportsfield	Clare	53,346
Lissycasey GAA Club	Clare	15,813
Meelick GAA Club	Clare	43,640
Newmarket Celtic FC	Clare	100,000
Shannon Handball Club	Clare	17,500
St. Breckan's GAA Club	Clare	40,000
St. Joseph's Doora-Barefield GAA Club	Clare	100,000
Tulla GAA Club	Clare	4,200
Tulla Soccer Club	Clare	18,339
Wolfe Tones Camogie Club	Clare	7,830
Ardfield Rathbarry Rowing Club	Cork	9,250
Ballinlough Pitch & Putt Club	Cork	5,000
Ballydesmond GAA Club	Cork	28,200
Ballymartle GAA Club	Cork	90,000
Ballyvolane Community Council	Cork	2,100
Banteer Community Sportsfield Ltd	Cork	42,750
Bantry Rowing Club	Cork	6,359
Bishopstown GAA Club	Cork	17,717
Blackpool Community Co-op	Cork	27,256
Blackrock GAA Club	Cork	65,117
Boherbue GAA Club	Cork	25,000
Brian Dillons GAA Club	Cork	122,362
Carberry Rangers GAA Club	Cork	110,000
Carrig na BhFear Community Council	Cork	10,000
Casement Celtic FC	Cork	12,820
Castlelyons GAA Club	Cork	57,602
Castlemagner GAA club	Cork	10,475
Castletownbere GAA Club	Cork	5,562
Castletownroche GAA Club	Cork	50,000
Castletownsend Rowing Club	Cork	750
Castleview F.C.	Cork	5,000
Ceanntar na Cathrach GAA	Cork	12,549
Cobh GAA Club	Cork	36,359
Cobh Ramblers FC	Cork	47,272
Coláiste Mhuire Sports Club	Cork	45,325
College Corinthians AFC	Cork	139,468
Cork City Council - Coffey's Field	Cork	114,000
Cork County Council - Powerscourt	Cork	44,094
Cork County Cricket Club	Cork	1,228
Cork CSI Activity & Sports Centre	Cork	50,000
Cork Weightlifting Association	Cork	1,000
Cumann Camogaíochta Iniscartha	Cork	40,000

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Cumann Iomanaíochta Cloch Dubh	Cork	171,000
Delany's Football & Hurling Club	Cork	86,184
Donoughmore GAA Club	Cork	1,000
Dromina GAA Club	Cork	47,500
Dromohane Tennis Club	Cork	15,000
Dromtariff GAA Club	Cork	40,000
Dromtariffe Parish Hall	Cork	23,000
ESB Pitch & Putt Club	Cork	8,849
Fr. O'Neill's Sportsfield Committee	Cork	16,950
Glanmire GAA Club	Cork	100,000
Glen Rovers GAA Club	Cork	11,428
Goleen & District Community Council	Cork	139,805
ICICYMA Garryduff Sports Centre	Cork	190,000
Ilen Rovers FC	Cork	9,000
Irish Amateur Rowing Union	Cork	219,268
Kanturk GAA Club	Cork	1,260
Kanturk RFC	Cork	2,000
Kilmacabea Rowing Club	Cork	8,500
Kilmichael GAA Club	Cork	1,750
Knocknagree GAA Club	Cork	18,000
Lisgoold GAA Club	Cork	6,262
Lismire GAA Club	Cork	9,809
Lombardstown Tennis Club	Cork	14,579
Lyre Rovers FC	Cork	30,191
Mayfield GAA Club	Cork	30,000
Mayfield United AFC	Cork	473,684
Millstreet Town Park Committee	Cork	14,250
Monkstown Cork Harbour Rowing Club	Cork	12,653
Mourneabbey Community Council	Cork	100,000
Munster FA/Cork City FC (UEFA Licence)	Cork	52,000
Muskerry RFC	Cork	160,000
Nemo Rangers GAA Club	Cork	400,000
Newtownshandrum GAA Club	Cork	57,000
Roscarbery Rowing Club	Cork	5,188
Rushbrooke Rowing Club	Cork	7,000
Sarsfields Hurling Club	Cork	75,000
Skibbereen Dynamos FC	Cork	33,056
Skibbereen Rowing Club	Cork	91,401
St. Catherines GAA Club	Cork	40,000
St. Finbarr's GAA Club	Cork	16,348
St. James' GAA Club	Cork	34,652
St. Joseph's Foundation	Cork	70,000
St. Mary's AFC	Cork	12,727
St. Mary's GAA Club (Ballineen)	Cork	30,000
St. Oliver Plunkett's GAA Club	Cork	3,750
Sunnyside Boxing Club	Cork	4,908
Tadgh MacCarthaig GAA Club	Cork	65,127
Ted McCarthy Municipal Golf Course	Cork	18,174
Tullylease Community Council Ltd	Cork	6,380
Whitechurch & Waterloo Community Council	Cork	25,000
Aodh Rua GAA Park	Donegal	100,000
Beart GAA Club	Donegal	6,000
Buncrana GAA Club	Donegal	16,297
Cappry Rovers FC	Donegal	30,000
Castlefin Celtic FC	Donegal	15,400
CLG Beart (Burt GAA Club)	Donegal	114,000
CLG Bun an Phobail (Moville GAA)	Donegal	45,727
Clonmany Shamrocks Sports & Leisure	Donegal	30,000
Curragh Athletic FC/CAKE	Donegal	95,000
Donegal Junior Football League	Donegal	90,000
Donoughmore GAA/Setanta Hurling Club	Donegal	9,136
Drimarone Dev. Association	Donegal	28,776
Finn Harps Co-op Society	Donegal	78,039
Gaeil Fhanada CLG	Donegal	116,568
Inishowen Football League	Donegal	100,000
Inishowen Sub Aqua Club	Donegal	15,000
Killybegs GAA Club (CLG Na Cealla Beaga)	Donegal	61,750

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Kilmacrennan Comm. Hall	Donegal	6,351
Letterkenny Boxing Club	Donegal	7,802
Letterkenny Town Council (Letterkenny RSC)	Donegal	1,498,732
Manorcunningham Orange Hall	Donegal	10,000
Moville Celtic FC	Donegal	51,023
Mulroy Community Sports Dev.	Donegal	2,500
Naomh Conaill GAA Club	Donegal	70,000
Ozanam House/St. Vincent de Paul	Donegal	159,800
Park Group Development/IRD Milford	Donegal	39,827
Quigley's Point Community Centre	Donegal	50,042
Ramelton Town Hall	Donegal	7,500
Rathmullin & District Resource Centre	Donegal	47,761
Red Hughs GAA Club	Donegal	80,750
Redcastle Community Development	Donegal	3,850
St. Brigids Community Centre	Donegal	26,768
St. Eunan's GAA Club	Donegal	307,349
St. Johnston Cricket Club	Donegal	5,000
St. Mary's GAA Club (Convoy)	Donegal	1,500
Tremone Youth & Recreation	Donegal	60,806
Twin Towns Boxing Club	Donegal	2,212
Windyhall Community Group	Donegal	6,349
Amateur Sports Karate Org	Dublin	2,000
Aughrim Street Scouts	Dublin	14,564
Avoca Hockey Club	Dublin	237,500
Ballinteer St. Johns GAA	Dublin	30,873
Ballyboden Wanderers GAA	Dublin	95,000
Ballyfermot Leisure Co-Op	Dublin	150,000
Ballymun Regeneration Ltd Sports Centre	Dublin	603,126
Basketball Ireland	Dublin	699,680
Beann Eadair GAA	Dublin	18,236
Beggsboro AFC	Dublin	120,053
Blackrock Athletic Club	Dublin	13,300
Blakestown & Mountanview	Dublin	6,710
Bohemians FC	Dublin	14,140
Cabra Panthers ABC	Dublin	2,000
Castleknock Celtic FC	Dublin	100,000
Castleknock LTC	Dublin	2,500
Charleville LTC	Dublin	39,413
Cherry Orchard FC	Dublin	61,750
City of Dublin YMCA	Dublin	237,500
Citywise	Dublin	190,000
Civil Service GAA Club	Dublin	11,736
Clann Mhuire GFC	Dublin	6,000
Clondalkin Athletic Club	Dublin	2,000
Clontarf Cricket Club	Dublin	8,782
Clontarf GAA	Dublin	140,000
Coláiste Chillian	Dublin	56,165
Commercial Rowing Club	Dublin	65,000
Commercials Hurling Club	Dublin	3,500
Cumann Naomh Maur	Dublin	17,559
Cumann Rás Tailteann	Dublin	4,960
Cycling Ireland	Dublin	13,658
DCC - Albert College Pitches	Dublin	35,401
DCC - Dean Swift Sports Club	Dublin	120,625
DCC - Irishtown Stadium	Dublin	1,180,000
DCC - Le Fanu	Dublin	1,900,000
DCC - Walkinstown Park Pitches	Dublin	43,632
DCC/Shandon Res Assoc	Dublin	2,349
DLRCC - Meadowbrook Park Pitches	Dublin	40,000
DLRCC - Newtown Park Tennis	Dublin	30,000
DLRCC - Shanganagh Cliffs	Dublin	40,000
Donnybrook Youth Club	Dublin	7,499
Donore Harriers Athletic Club	Dublin	6,349
Donore Youth & Community/DCC	Dublin	22,220
Drumcondra Schoolboys FC	Dublin	147,133
Dundrum Athletic AFC	Dublin	7,930
Erin's Isle GAA	Dublin	7,500

Arts, Sport and Tourism**Vote 35**

Football Association of Ireland	Dublin	85,000
Fettercairn Youth Horse	Dublin	190,461
Fingal Co. Co. - Hartstown	Dublin	38,484
Fingal Co. Co. - Mountainview	Dublin	5,000
Fingal Co. Co. - Porterstown	Dublin	20,000
Fingal Co. Co. - Tolka Valley	Dublin	13,119
Fingallians GAA	Dublin	7,500
Garda Boat Club	Dublin	10,000
Garristown GFC	Dublin	95,000
Glasnevin Lawn Tennis	Dublin	13,771
Home Farm FC	Dublin	273,752
IRFU Leinster Branch	Dublin	367,469
Irish Amateur Boxing Association	Dublin	615,591
Irish Amateur Rowing Union	Dublin	61,201
Irish Hockey Association/UCD	Dublin	733,604
Irish Sub Aqua Club	Dublin	6,000
Irish Underwater Council	Dublin	35,000
Janz Gymnastics	Dublin	6,000
Kilnamanagh Family Recreation Centre	Dublin	325,647
Larkview Boys	Dublin	384,278
Lucan United FC	Dublin	313,500
Marino & District Community Centre/Dublin City Council	Dublin	369,438
Marlin Sub Aqua	Dublin	15,000
Mellows BDS F.C.	Dublin	85,500
Merrion Cricket Club	Dublin	34,407
Monkstown Pool & Fitness	Dublin	380,000
Mount Argus Active Retired	Dublin	6,000
Na Fianna GAA Club	Dublin	665,000
Naomh Barrog	Dublin	5,000
Naomh Olaf GAA	Dublin	114,276
Neptune Rowing Club	Dublin	26,122
Our Lady of Good Counsel	Dublin	93,500
Pembroke Cricket Club	Dublin	10,000
Poolbeg Yacht & Boat Club	Dublin	7,500
Raheny GAA/CLG Rath Eanna	Dublin	15,000
Railway Union Cricket Club	Dublin	2,427
Round Towers GAA & Hurling Club	Dublin	42,000
Rush Cricket Club	Dublin	25,000
Sailing in Dublin Club	Dublin	11,000
Sandyford Karate Club	Dublin	1,793
SDCC - Quarryvale	Dublin	228,553
Shelbourne FC	Dublin	104,093
Sillogue Park Golf - DCC	Dublin	135,438
Skerries Lawn Tennis	Dublin	30,000
South Dublin Football League	Dublin	511,092
Sportslink (Public Service Telecom Club)	Dublin	62,500
Sportsworld Athletic Club	Dublin	80,000
St Benildus College/St James Athletic	Dublin	63,487
St Catherines Community/DCC	Dublin	63,487
St John of God	Dublin	8,000
St Mary's GFC Saggart	Dublin	60,000
St Oliver Plunkett's/Eoghan Ruadh GAA	Dublin	285,000
St. Peregrines GAA	Dublin	285,000
St Vincents Basketball Club	Dublin	60,000
St. Catherine's TKD	Dublin	4,000
St. Colmcille's GAA	Dublin	15,118
St. Helena's Rivermount	Dublin	30,316
St. John's Indoor Bowling Club	Dublin	1,000
St. Josephs Boys AFC	Dublin	10,000
St. Laurence O'Tooles GAA Club	Dublin	150,000
St. Michael's CBS/Lissadel	Dublin	7,000
St. Monica's GAA Club	Dublin	85,500
St. Patrick's GAA Club Palmerstown	Dublin	340,461
Suttonians RFC	Dublin	87,615
Tennis Ireland	Dublin	1,130,000
The Hills Cricket Club	Dublin	25,000
Thomas Davis GAA	Dublin	289,561

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Tolka Rovers	Dublin	37,065
UCD Boat Club	Dublin	39,518
Valeview Shankill & Rathmichael	Dublin	8,250
Viking Sub Aqua Club	Dublin	14,000
Vincent's Judo Club	Dublin	6,000
Wexford Centre Project	Dublin	57,159
Willington Holdings	Dublin	15,338
YMCA Cricket Club	Dublin	38,000
Abbeyknockmoy Hurling Club	Galway	104,000
Annaghdown GAA Club	Galway	7,051
Ballincurry Leisure Centre	Galway	3,000
Beagh GAA & Community Centre	Galway	18,160
Cappataggle Sports Field	Galway	39,081
Carnmore GAA Club	Galway	10,623
Claddagh Association Sports & Social Club	Galway	3,669
Claddaghduff Hall Co. Ltd	Galway	52,676
Clonberne Community Centre	Galway	130,000
Colemanstown Utd F.C.	Galway	12,495
Creggs GAA Club	Galway	1,800
Creggs RFC	Galway	39,460
Fohenagh & District GAA	Galway	92,807
Galway City Council - Castle Park	Galway	260,000
Galway Hibernians	Galway	175,000
Galway Karate Club	Galway	21,131
Galway Sub-Aqua Club	Galway	20,000
Gort GAA & Camogie Club	Galway	34,864
Headford GAA	Galway	70,011
Killimor GAA Club	Galway	50,000
Kinvara Bay Sailing Club	Galway	6,742
Liam Mellows Hurling Club	Galway	69,312
Loughrea Tennis Club	Galway	9,924
Monivea R.F.C	Galway	57,000
Mountbellew Sports & Leisure	Galway	266,000
Moylough Parish Sportsfield	Galway	40,000
Moyne Villa FC	Galway	14,250
Mullagh GAA Club	Galway	50,000
Naomh Fechin GAA Club	Galway	10,084
New Inn Community Council	Galway	10,261
Pearse Stadium	Galway	1,650,000
Renmore Gymnastics Club	Galway	10,000
Salthill Devon FC	Galway	45,000
Salthill Knocknacarra GAA Club	Galway	100,000
Shiven Rovers AFC	Galway	82,600
St. Joseph's The Bish Rowing Club	Galway	11,547
St. Michaels Community Centre	Galway	95,000
St. Michael's GAA Club	Galway	114,000
Tuam Athletic Club	Galway	3,000
Tuam Stars GAA	Galway	232,520
Abbeydorney Community Centre Building Committee	Kerry	38,000
An Riocht A.C.	Kerry	238,984
Annascaul GAA Club	Kerry	80,000
Ardfert Community Centre	Kerry	4,000
Austin Stacks GAA Club	Kerry	51,102
Ballyduff Lower GAA Club	Kerry	41,300
Ballyhar Dynamos AFC	Kerry	60,513
Ballyheigue Community Centre	Kerry	2,862
Ballyheigue GAA	Kerry	47,500
Ballylongford GAA	Kerry	12,144
Beale GAA Club	Kerry	13,400
Brosna GAA Club	Kerry	50,000
Cahersiveen Rowing Club	Kerry	174,318
Cahersiveen Community Sports Field	Kerry	129,953
Callinafercy Rowing Club	Kerry	30,000
Castleisland Community Centre Development Committee	Kerry	190,000
Churchill ABC	Kerry	3,000
Cordal Community Centre	Kerry	21,632
Craobh Cumann Emmet	Kerry	10,000

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Cromane GAA Club	Kerry	11,918
Derrynane GAA Club	Kerry	14,901
Dr. Crokes GAA	Kerry	95,000
Duagh Family Centre	Kerry	7,429
Finuge GAA	Kerry	100,000
Firies/Ballyhar GAA club	Kerry	70,000
Fossa Rowing Club	Kerry	4,281
Intermediate School Killorglin	Kerry	5,000
Kerins O'Rahilly Hurling & Football Club	Kerry	219,056
Kerry District League	Kerry	30,000
Kilgarvan GAA Club	Kerry	17,570
Killarney Legion GAA	Kerry	26,616
Killorglin Rowing Club	Kerry	25,424
Knocknagoshel GAA Club	Kerry	50,000
Laune Rangers GAA	Kerry	20,000
Lenamore Rovers FC	Kerry	6,650
Listowel Celtic Soccer Club	Kerry	50,000
Listry GAA Club	Kerry	22,250
Milltown Castlemaine GAA	Kerry	60,000
Moyvane GAA Club	Kerry	85,500
Muckross Rowing Club	Kerry	17,492
Over The Water Rowing Club	Kerry	5,098
Portmagee Rowing Club	Kerry	11,896
Rathmore GAA Club	Kerry	47,500
Rattoo Rovers	Kerry	13,300
Shanakill Family Resource Centre	Kerry	22,040
Sive Rowing Club	Kerry	11,353
Spa GAA Club	Kerry	150,000
St. Brendan's F.C.	Kerry	32,472
Traditional Taekwando Sneem	Kerry	8,000
Tralee Bay Sailing Club	Kerry	142,500
Tralee RFC	Kerry	38,000
Waterville Community Centre Ltd.	Kerry	80,750
Waterville GAA Club	Kerry	10,000
Workmans Rowing Club	Kerry	4,524
Ardclough GAA Club	Kildare	22,658
Athy Golf Club	Kildare	12,500
Athy Sports Acrobatics	Kildare	5,000
Athy Town AFC	Kildare	23,128
Ballyteague GAA Club	Kildare	202,394
Caragh GAA Club	Kildare	95,000
Carbury GAA Club	Kildare	237,500
Celbridge Athletic Club	Kildare	3,500
Celbridge Badminton Club	Kildare	1,036
Cill Dara RFC	Kildare	115,203
Clane GAA Club	Kildare	189,142
Clane United AFC	Kildare	43,050
Eadestown GAA Club	Kildare	34,124
Johnstownbridge GAA Club	Kildare	55,037
Kilcock Canoe & Polo Club	Kildare	60,000
Kilcullen AFC	Kildare	27,807
Kilcullen Community Centre	Kildare	70,000
Kill GAA Club	Kildare	117,129
Leixlip United AFC	Kildare	130,000
McDonagh Pitch & Putt Club	Kildare	17,500
Milltown GAA Club	Kildare	46,349
Millview Athletic Club	Kildare	4,409
Moorefield GAA Club	Kildare	107,602
Naas Athletic Club	Kildare	4,600
Naas GAA Club	Kildare	617,500
Naas Golf Club	Kildare	15,000
Naas Sub Aqua Club	Kildare	25,000
Raheens GAA Club	Kildare	47,342
Sarsfields GAA Club	Kildare	47,160
St. Mary's GAA Club	Kildare	20,633
Bridge United FC	Kilkenny	49,298
Carrickshock GAA Club	Kilkenny	10,455

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Carrigeen GAA Club	Kilkenny	70,000
Castlecomer Golf Club	Kilkenny	150,000
Cloneen GAA Club	Kilkenny	45,000
Coon Hall Development	Kilkenny	18,130
Graignamanagh GAA Club	Kilkenny	1,750
Johnswell Development Committee	Kilkenny	20,000
Kilkenny City FC	Kilkenny	28,375
Kilkenny Co. Board GAA (Nowlan Pk.)	Kilkenny	100,000
Kilkenny Sub Aqua Club	Kilkenny	24,444
Kilmacow Hall Committee	Kilkenny	146,388
Muckalee Community Centre	Kilkenny	19,180
Mullinavat GAA Club	Kilkenny	100,000
Mullinavat Parish Hall	Kilkenny	19,000
O'Loughlin Gaels GAA Club	Kilkenny	80,000
Paulstown Boxing Club	Kilkenny	1,000
Paulstown Development Association	Kilkenny	40,000
Piltown GAA Club	Kilkenny	42,750
Shamrocks GAA Club	Kilkenny	17,000
St. Patrick's GAA Club	Kilkenny	80,750
Tullaroan GAA Club	Kilkenny	15,338
Young Ireland Hurling & Camogie	Kilkenny	17,086
Ballyroan GAA Club	Laois	17,000
Clonad GAA Development Committee	Laois	19,000
Clonin Sports Field Committee	Laois	25,251
Heywood Sports Facilities	Laois	4,049
Kilcavan GAA club	Laois	10,000
Kilcotton GAA Club	Laois	2,590
Killeen Community Hall	Laois	28,500
Lions FC	Laois	50,418
Mountmellick GAA	Laois	25,202
O'Dempsey's GAA	Laois	69,512
Park/Ratheniska GAA Club	Laois	11,097
Portarlinton GAA Club	Laois	6,750
Portarlinton LTC	Laois	100,000
Portarlinton RFC	Laois	62,700
Portlaoise Soccer Club	Laois	48,658
St. Colmcille's NS & Errill	Laois	4,750
Trumera Youth Community Centre	Laois	15,000
Aughavas GAA Club	Leitrim	42,056
Aughawillan GAA Club	Leitrim	1,949
Aughnasheelin Park Committee	Leitrim	60,000
Drumshanbo Comm. Ctr	Leitrim	13,029
Glencar Manorhamilton GAA Club	Leitrim	15,948
Kiltubrid GAA Club	Leitrim	65,800
Leitrim Gaels Community Field Development	Leitrim	80,000
Manorhamilton Rangers AFC	Leitrim	13,688
Sean O'Heslins GAA Club	Leitrim	7,200
Ballylanders Soccer Club	Limerick	5,023
Bilboa Sports & Athletic Club	Limerick	2,400
Bruff GAA Club	Limerick	150,000
Caherconlish Tennis Club	Limerick	50,000
Caherconlish/Caherline Comm. Co.	Limerick	10,803
CLG Cillmocheallog (Kilmallock)	Limerick	70,000
Con Colbert Community Hall	Limerick	9,524
Croagh/Kilfinny Development Org.	Limerick	122,526
Desmond Ability Resource	Limerick	173,600
Dromcollogher Broadford GAA Club	Limerick	140,000
Feohanagh-Castlemahon GAA Club	Limerick	25,000
Galbally RFC	Limerick	2,500
Geraldines Soccer Club	Limerick	100,000
Glin Rovers Soccer Club	Limerick	13,956
Granville Rangers AFC	Limerick	25,000
Hyde Rangers FC	Limerick	1,000
Kilcornan Soccer Club	Limerick	13,300
Killeaney AFC	Limerick	55,000
Limerick City Council - Rathbane Golf Course	Limerick	95,000
Limerick County Board AAI	Limerick	41,715

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Limerick Desmond League	Limerick	65,000
Limerick Gaelic Grounds	Limerick	1,081,743
Monagea GAA Club	Limerick	28,500
Mungret Regional FC	Limerick	2,000
Murroe AFC	Limerick	25,000
Na Piarasigh GAA Club	Limerick	50,000
Pallasgreen GAA Club	Limerick	17,121
Presentation RFC	Limerick	47,500
South Liberties GAA Club	Limerick	16,944
St. Kierans GAA Club	Limerick	40,000
St. Michael's Sporting Club	Limerick	21,002
Star Rovers AFC	Limerick	16,776
Summerville Rovers FC	Limerick	125,000
Abbeylara Handball Club	Longford	115,446
Cashel GAA Club	Longford	48,921
Dromard GAA Club	Longford	70,000
Fr. Manning Gaels GAA Club	Longford	70,000
Lanesboro Boxing Club	Longford	6,402
Longford Co. Board (Pearse Park)	Longford	190,000
Longford RFC	Longford	40,000
Lough Ree Sub Aqua Club	Longford	5,815
Rathcline GAA Club	Longford	52,500
St. Joseph's Community Centre	Longford	5,000
Ardee Celtic FC	Louth	70,000
Bellurgan United FC	Louth	4,000
Cooley Kickhams GFC	Louth	52,312
Dowdallshill GFC	Louth	133,000
Drogheda Boys AFC	Louth	118,750
Dundalk FC	Louth	406,967
Dundalk Sports & Leisure	Louth	35,000
Dundalk Young Irelands GAA Club	Louth	64,375
Geraldines GFC	Louth	61,468
Glen Emmets GFC	Louth	30,000
Glenmuir United FC	Louth	100,000
Holy Family Boxing Club	Louth	6,348
Kilkerley Emmets GFC	Louth	1,250
Lannleire & District Recreational Centre	Louth	8,000
Naomh Mairtin GFC	Louth	9,000
Naomh Malachai GFC	Louth	50,000
Quay Celtic	Louth	30,000
Ravensdale Sports Club	Louth	23,750
Redeemer Community Centre	Louth	12,600
Rock Celtic FC	Louth	12,019
St. Bride's GFC	Louth	2,500
St. Brigid's GFC	Louth	3,091
St. Fechin's GAA Club	Louth	40,000
St. Mary's GFC Ardee	Louth	119,065
St. Nicholas GFC	Louth	33,250
Ballina Sports Complex	Mayo	50,793
Ballina Town AFC	Mayo	152,768
Ballinrobe RFC	Mayo	46,908
Ballintubber GAA Club	Mayo	50,000
Ballyglass FC	Mayo	20,180
Ballyhaunis RFC	Mayo	40,000
Ballyvarry/Keellogues Development Co.	Mayo	69,713
Charlestown Bellaghy	Mayo	70,500
Claremorris AFC	Mayo	55,000
Clonfad United FC	Mayo	58,664
Conn Rangers AFC	Mayo	52,437
Crossmolina AFC	Mayo	18,670
Crossmolina GAA Club	Mayo	12,696
Eastern Gaels GAA Club	Mayo	45,000
Foxford Sport & Leisure Centre	Mayo	188,000
Kilala Sport & Social Club	Mayo	65,800
Kilfian GAA Club	Mayo	48,613
Kilmaine Boxing Club	Mayo	4,000
Kiltimach/Knock United Soccer	Mayo	6,000

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Lahardane McHales GAA Club	Mayo	61,711
Mayo Association Football League	Mayo	100,000
Mayo Gaels GAA Club	Mayo	25,000
Mayo Sailing Club	Mayo	150,000
Neale GAA Club	Mayo	40,000
St. Comans (Hollymount) GAA Club	Mayo	4,167
St. Patricks GAA Club Wesport	Mayo	90,000
Swinford Soccer Club	Mayo	40,000
Tooreen Hurling Club	Mayo	5,377
Bhulf Tón CLG	Meath	50,000
Blackhall Gaels GAA Club	Meath	37,538
Carnaross GFC	Meath	40,000
Donaghmore-Ashbourne GAA Club	Meath	142,500
Dunboyne AFC	Meath	41,477
Dunboyne Community Centre	Meath	2,500
Dunboyne Ladies GAA Club	Meath	38,000
Dunboyne Tennis Club	Meath	18,082
Kells Tennis Club	Meath	20,000
Kilbride GAA Club	Meath	9,724
Kilmainhamwood GAA Club	Meath	32,645
Meath & District League	Meath	109,200
Meath Hill GAA Club	Meath	70,000
Navan RFC	Meath	144,750
Navan Road Club	Meath	4,988
Oldcastle GAA Club	Meath	90,868
Rathmoylan GAA Club	Meath	100,700
Ratoath GAA Club	Meath	96,395
Ratoath Harps FC	Meath	50,000
St. Michael's GAA Club	Meath	15,000
Torro United AFC	Meath	61,750
Walterstown GAA Club	Meath	17,500
Aughnamullen Sarsfield	Monaghan	97,500
Ballybay Pearse Brothers	Monaghan	130,000
Blaney Blades Womens Group	Monaghan	3,174
Clara Community Playground	Monaghan	8,144
Clontibret O'Neills	Monaghan	55,000
Corduff Gaels	Monaghan	2,400
Cremartin GFC	Monaghan	60,000
Drumhowan Geraldines GFC	Monaghan	80,000
Emyvale GAA	Monaghan	60,000
Killeevan Gymnastics Club	Monaghan	20,000
Latton O'Rahilly GAA	Monaghan	60,000
Monaghan Harps G.F.C.	Monaghan	7,000
Monaghan RFC	Monaghan	45,403
Monaghan UTD F.C.	Monaghan	103,829
Phoenix Regional Sports & Leisure	Monaghan	50,000
St. Mary's Park Dev Committee	Monaghan	110,000
Tydavnett Village Cty Centre Ltd	Monaghan	1,750
Tyholland Community Sports Complex	Monaghan	36,856
Banagher Shannon Bank Park	Offaly	40,000
Birr & District Auto Club Ltd.	Offaly	15,000
Birr GAA Club	Offaly	30,000
Birr RFC	Offaly	21,452
Clara Town AFC	Offaly	9,998
Coolderry GAA Club	Offaly	42,954
Crinkill GAA Club	Offaly	30,000
Crinkill Sports & Recreational Centre	Offaly	3,303
Durrow GAA Club	Offaly	1,500
Kilclonfert GAA Club	Offaly	30,718
Seir Kieran GAA Club	Offaly	12,232
St. Brendans Sportsplex	Offaly	26,251
St. Brigid's GAA Club	Offaly	80,000
St. Rynagh's F.C.	Offaly	21,000
St. Rynagh's Hurling Club	Offaly	75,000
Tubber GAA Club	Offaly	55,000
Tullamore Rugby Club	Offaly	7,990
Boyle Celtic F.C.	Roscommon	4,500

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Boyle GAA Club	Roscommon	100,000
Croghan Enterprise Co. Ltd.	Roscommon	27,598
Eire Og GAA Club	Roscommon	34,745
Kilglass Gaels GAA	Roscommon	154,370
Loughglynn Community Centre Ltd	Roscommon	50,000
Roscommon & District League	Roscommon	145,000
Roscommon Co. Council - Monksland	Roscommon	21,792
St. Aidan's GAA	Roscommon	50,000
St. Croans GAA Club	Roscommon	30,000
St. Dominic's GAA	Roscommon	70,000
St. Faithleachs GAA	Roscommon	76,000
St. Ronan's GAA Club	Roscommon	8,511
Strokestown Co-operative Centre Ltd	Roscommon	20,000
Taughmaconnell Sports	Roscommon	1,471
Tisara Community Sports Park	Roscommon	30,000
Tremane GAA Club	Roscommon	39,498
Western Gaels	Roscommon	49,085
Enniscrone/ Kilglass GAA	Sligo	7,561
Fr. Kevin Brehony Memorial Park	Sligo	30,536
Geevagh Community Resource Group	Sligo	226,415
Institute of Technology, Sligo	Sligo	56,743
Irish Surfing Association	Sligo	8,232
Mercy College Sligo	Sligo	65,876
Mullinabreena - Coolaney GAA Club	Sligo	1,200
Oxfield Playing Grounds	Sligo	17,100
Skreen & Dromard Community Council	Sligo	151,502
Sligo Borough Council - Forthill	Sligo	250,000
Sligo Rovers Dev. Assoc.	Sligo	60,580
St Mary's GAA	Sligo	19,000
Tubbercurry GAA	Sligo	50,000
Ballinahinch GAA Club	Tipperary	53,860
Borrisoleigh Town Park	Tipperary	69,437
Cannon Hayes Community Centre	Tipperary	101,075
Cappawhite Community Council	Tipperary	23,372
Cashel GAA Club	Tipperary	31,079
Castle Lawn Tennis Club	Tipperary	81,670
Clonmel Boxing Club	Tipperary	4,000
Clonmel Celtic FC	Tipperary	140,250
Clonmel Town FC	Tipperary	80,000
Community Sports Campus Thurles	Tipperary	350,000
Duneske Leisure Ltd	Tipperary	700,000
Fethard Community Sportsfield	Tipperary	20,600
Galtee Rovers GAA Club	Tipperary	25,983
Gortnahoe Community Association	Tipperary	900
Gortnahoe/Glengoole GAA Club	Tipperary	25,000
Killavilla United AFC	Tipperary	44,074
Knockavilla Doneskeagh Kickams GAA	Tipperary	70,000
Moyne-Templetuohy GAA Club	Tipperary	50,000
Mullinahone GAA Club	Tipperary	75,784
Nenagh AFC Brickfields	Tipperary	9,524
Nenagh Lawn Tennis Club	Tipperary	16,341
Newcastle GAA Club	Tipperary	39,000
Portroe GAA Club	Tipperary	26,830
Rearcross FC	Tipperary	1,800
St Michael's AFC	Tipperary	85,400
St. Joseph's College/Newport Handball	Tipperary	14,088
St. Mollerans GAA Club	Tipperary	80,000
Templederry Kenyons GAA Club	Tipperary	180,000
Templemore Athletic Club	Tipperary	89,484
Affane Cappoquin GAA	Waterford	38,000
Ballinameela Community Centre	Waterford	28,124
Ballyduff Lower GAA Club	Waterford	8,700
Boatstrand Dunabrattn Fishermen Community	Waterford	47,500
Bohemians F.C.	Waterford	67,293
Brideview United AFC	Waterford	70,000
Butler Community Centre	Waterford	50,000
Cappoquin AFC	Waterford	7,500

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Cappoquin Community Development	Waterford	190,000
Children's Group Link Waterford	Waterford	45,000
Dungarvan Utd AFC	Waterford	3,500
Dunhill GAA Club	Waterford	33,868
Hibernian FC	Waterford	64,369
Kilmacthomas GAA	Waterford	1,500
Railway Athletic	Waterford	4,800
Seaview Celtic FC	Waterford	11,176
Southend United FC	Waterford	54,173
St. Brigids Hall Fundraising Committee	Waterford	50,000
St. Paul's Boxing Club	Waterford	4,000
St. Saviours AFC and Saviours Crystal Boxing Club	Waterford	237,500
Stradbally AFC	Waterford	18,800
Tramore Amateur Boxing Club	Waterford	1,468
Tramore Assoc. Football Club	Waterford	3,500
Tramore GAA Club	Waterford	41,348
Waterpark RFC	Waterford	136,820
Athlone GAA Club	Westmeath	54,814
Athlone Tennis Club	Westmeath	14,000
Athlone Town FC	Westmeath	822,571
Ballinahowen Community Sports Centre	Westmeath	46,200
Ballinlough Castle Golf Club	Westmeath	22,057
Bunbrosna GAA	Westmeath	1,500
Horseleap Streamstown Comm. Assoc. Ltd.	Westmeath	3,681
Lough Lene Gaels Hurling Club	Westmeath	21,121
Lough Ree Yacht Club	Westmeath	40,000
Loughnavalley GFC	Westmeath	33,703
Moate All Whites	Westmeath	40,733
Mullingar Athletics Club	Westmeath	4,707
Mullingar Tennis and Badminton	Westmeath	18,174
Rosemount Community Centre	Westmeath	11,123
Rosemount GAA	Westmeath	18,413
Shandonagh GAA Club	Westmeath	100,550
St. Francis F.C.	Westmeath	71,250
St. Loman's Mullingar GAA Club	Westmeath	19,000
St. Paul's GFC Clonmellon	Westmeath	42,665
Temple Villa AFC	Westmeath	5,268
Bree Community Development	Wexford	16,919
Bunclody AFC	Wexford	57,000
Cloughbawn GAA Club	Wexford	3,000
Courtown Hibernian AFC	Wexford	26,743
Crossabeg-Ballymurn GAA Club	Wexford	11,198
Curracloe United AFC	Wexford	14,293
Edermine Ferry Rowing Club	Wexford	8,000
Enniscorthy Rugby Club	Wexford	171,047
Faythe Harriers Development Committee	Wexford	21,243
Ferns United AFC	Wexford	47,246
Geraldine O' Hanrahans	Wexford	34,854
Gorey Celtic AFC	Wexford	3,000
Horsewood GAA Club	Wexford	81,960
Killenagh Wanderers AFC	Wexford	57,569
Kilrush/ Askamore GAA	Wexford	14,520
Marshallstown/Castledockrell GAA Club	Wexford	4,940
Monageer Boolavogue GAA Club	Wexford	57,601
Moyne Rangers AFC	Wexford	19,319
New Ross Celtic FC	Wexford	25,000
North End United AFC	Wexford	83,637
Oulart The Ballagh	Wexford	68,898
Rosslare Rangers AFC	Wexford	100,000
St. Anne's GAA Club	Wexford	43,392
St. Ibar's Boxing Club	Wexford	4,908
St. Johns Volunteers	Wexford	47,500
St. Joseph's Boys and Girls Club	Wexford	10,000
St. Joseph's F.C	Wexford	71,250
St. Kearns Rowing Club	Wexford	8,201
St. Mary's Rosslare GAA Club	Wexford	200,000

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St. Michaels Boxing Club	Wexford	64,746
St. Mogue's Rural Community Centre Ltd	Wexford	7,000
Tintern Community and Sports Complex	Wexford	142,500
Wexford Sub Aqua Club	Wexford	20,000
Arklow Boxing Club	Wicklow	14,250
Arklow Geraldines GAA Club	Wicklow	61,750
Baltinglass GAA Club	Wicklow	58,593
Bray Emmets GAA Club	Wicklow	236,117
Bray Wanderers AFC	Wicklow	92,462
Bullfrog Racing Club	Wicklow	5,000
Carnew Emmets GAA Club	Wicklow	77,598
Cobra Gymnastics Club	Wicklow	10,000
Dunlavin GAA Club	Wicklow	99,313
Eire Og GAA Club	Wicklow	19,799
Greystones RFC	Wicklow	28,500
Hollywood Community Development	Wicklow	190,000
Hollywood Shamrocks GAA Club	Wicklow	58,599
Newtown GAA Club	Wicklow	14,563
Rathdrum Gymnastics Club	Wicklow	13,300
Rathdrum RFC	Wicklow	38,766
Tinahely GAA Club	Wicklow	120,471
Overall Totals		<u><u>56,782,491</u></u>

14 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	22
IT Consumables	9
Publications	<u>18</u>
	<u>49</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Tax, PRSI and Superannuation	708
Withholding Tax, VAT and Relevant Contracts Tax	<u>66</u>
	<u>774</u>

16 ENHANCING INTERNAL CONTROL

A statement on internal financial control in the standard format for the year ended 31 December 2005 has been submitted with this account to the Comptroller and Auditor General.

PHILIP FURLONG

Accounting Officer
DEPARTMENT OF ARTS, SPORT AND TOURISM
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Sport and Tourism. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL

Comptroller and Auditor General
12 September 2006

DEFENCE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	17,415	16,544	-
A.2. TRAVEL AND SUBSISTENCE	450	276	21
A.3. INCIDENTAL EXPENSES	530	763	10
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	704	710	41
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,993	1,610	(109)
A.6. OFFICE PREMISES EXPENSES	1,736	1,200	57
A.7. CONSULTANCY SERVICES	30	28	9
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE: PAY	422,379	412,380	-
C. PERMANENT DEFENCE FORCE: ALLOWANCES	53,222	53,607	-
D. RESERVE DEFENCE FORCE: PAY, ETC.	12,553	10,542	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN: PAY AND ALLOWANCES	1,150	1,158	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	39,270	36,957	-
G. DEFENSIVE EQUIPMENT	35,155	46,498	(23,641)
H. AIR CORPS: EQUIPMENT AND EXPENSES	43,200	44,237	(6,734)
I. MILITARY TRANSPORT	10,020	13,244	37
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	11,444	12,861	143
K. BARRACK EXPENSES AND ENGINEERING EQUIPMENT	14,711	15,916	1,211
L. BUILDINGS	33,447	32,983	241
M. ORDNANCE, CLOTHING AND CATERING	14,969	14,810	443
N. COMMUNICATIONS AND INFORMATION TECHNOLOGY	11,036	14,248	35
O. MILITARY TRAINING	3,558	2,271	227
P. TRAVEL AND FREIGHT SERVICES	4,495	4,582	140
Q. MEDICAL EXPENSES	3,080	3,091	1
R. LANDS	1,023	1,033	68
S. EQUITATION	952	1,006	5
T. COMPENSATION	14,000	5,902	423
U. MISCELLANEOUS EXPENDITURE	2,682	2,165	115
OTHER SERVICES			
V. COSTS ARISING DIRECTLY FROM IRELAND'S PARTICIPATION IN THE E.U.'S EUROPEAN SECURITY AND DEFENCE POLICY	1,200	289	-
W. CIVIL DEFENCE BOARD (GRANT-IN-AID)	5,767	5,767	-
X. IRISH RED CROSS SOCIETY (GRANT-IN-AID)	888	888	-
Y. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>1,123</u>	<u>1,123</u>	<u>-</u>
Gross Total	764,182	758,689	(27,257)
<i>Deduct :-</i>			
Z. APPROPRIATIONS-IN-AID	<u>26,200</u>	<u>25,917</u>	<u>4,565</u>
Net Total	<u>737,982</u>	<u>732,772</u>	<u>(31,822)</u>
SURPLUS TO BE SURRENDERED	€5,209,842		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Stocks are valued at their most recent purchase price.

Military equipment is depreciated using the straight line method with a residual value.

A detailed register is maintained of Lands and Buildings administered by the Department. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4).

In the Statement of Capital Assets (Note 4) furniture and fittings exclude items with a value below €600.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			732,772
Changes in Capital Assets			
Purchases Cash	(34,247)		
Depreciation	68,629		
Loss on Disposals	<u>77</u>	34,459	
Assets under Development			
Cash Payments (Note 5)		(24,925)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(9,491)		
Increase in Stock ¹	<u>(29,736)</u>	<u>(39,227)</u>	<u>(29,693)</u>
Direct Expenditure			703,079
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,170		
Notional Rents	<u>3,424</u>		<u>10,594</u>
Operating Cost			<u>713,673</u>

Note:

1. In order to give an accurate figure for stock movement in the Statement, an adjustment to the 2004 figure for Military stocks was necessary.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			352,187
Assets under Development (Note 5)			<u>17,148</u>
			369,335
Current Assets			
Stocks (Note 15)		191,633	
Prepayments ¹			
2004	11,000		
2005	<u>32,499</u>	43,499	
Accrued Income		4,587	
Other Debit Balances: Suspense ²		2,585	
PMG Balance and Cash	30,523		
Orders Outstanding	<u>(32,602)</u>	(2,079)	
Net Liability to the Exchequer (Note 6)		<u>703</u>	
Total Current Assets		<u>240,928</u>	
Less Current Liabilities			
Accrued Expenses		5,242	
Deferred Income		22	
Other Credit Balances:			
Suspense	860		
Payroll Deductions	1		
Due to State (Note 16)	<u>348</u>	<u>1,209</u>	
Total Current Liabilities		<u>6,473</u>	
Net Current Assets			<u>234,455</u>
Net Assets			<u>603,790</u>

Notes:

1. The total figure includes downpayments of €11m in 2004 and a further €4m in 2005 for helicopters and €23m in 2005 for armoured personnel carriers and other defensive equipment and €4m for aircraft upgrade.
2. Payroll, bank and other balances.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005¹

	Military Equipment €000	Office/IT Equipment €000	Furniture and Fittings ² €000	Totals €000
Cost or Valuation as at 1 January 2005	630,756	20,619	17,313	668,688
Transfer to stock	-	-	(10,677)	(10,677)
Adjustments ³	2,007	7,933	(4,689)	5,251
Additions	32,387	2,572	90	35,049
Disposals	-	(1,953)	(166)	(2,119)
Gross Assets as at 31 December 2005	<u>665,150</u>	<u>29,171</u>	<u>1,871</u>	<u>696,192</u>
Accumulated Depreciation				
Opening Balance as at 1 January 2005	224,139	14,160	9,923	248,222
Cumulative Depreciation on items transferred to Stock	-	-	(5,375)	(5,375)
Adjustments ³	32,185	5,750	(3,364)	34,571
Depreciation for the year	64,400	3,986	243	68,629
Depreciation on Disposals	-	(1,884)	(158)	(2,042)
Cumulative Depreciation as at 31 December 2005	<u>320,724</u>	<u>22,012</u>	<u>1,269</u>	<u>344,005</u>
Net Assets as at 31 December 2005	<u>344,426</u>	<u>7,159</u>	<u>602</u>	<u>352,187</u>

Notes:

- The Department of Defence administers land (approx. 8,200 hectares) and buildings at 97 different locations, as well as 16 houses and 12 apartments outside of barracks which serve as married quarters. Most of these quarters are at present in the process of being sold to their occupants. As indicated in Note 1, Land and Buildings are not included in this Statement.
- Items of Furniture and Fittings with a value below €600 have been excluded from the Asset Register.
- A review of capital assets was carried out in the context of preparations for the changeover to the new computerised systems under the MIF project. This resulted in the following adjustments: a reduction of €4.689m under Furniture and Fittings comprising the recategorisation of €2.007m as Military Equipment and the exclusion of €2.682m of Departmental Furniture and Fittings as being below the value threshold of €600; the addition of €7.933m under Office/IT Equipment. Consequential adjustments to Cumulative Depreciation were also required, including revisions arising from the assignment of shorter life spans to some categories of Military Equipment.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In-house Computer Applications €000	Construction Contracts ¹ €000	Totals €000
Amounts brought forward at 1 January 2005	4,328	10,303	14,631
Cash Payments for the Year	5,641	19,284	24,925
Transferred to Asset Register	(552)	(21,856)	(22,408)
Amounts carried forward at 31 December 2005	<u>9,417</u>	<u>7,731</u>	<u>17,148</u>

Note:

- Notional transfer to Asset Register. Land and Buildings are not shown in the Statement of Capital Assets.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		5,210
Exchequer Grant Undrawn		<u>(5,913)</u>
Net Liability to the Exchequer		<u>(703)</u>
Represented by:		
Debtors		
Net PMG position and cash	(2,079)	
Debit Balances: Suspense	<u>2,585</u>	506
Creditors		
Due to State (Note 16)	(348)	
Credit Balances: Suspense and payroll deductions	<u>(861)</u>	<u>(1,209)</u>
		<u>(703)</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	174	The saving is due to the requirement for official travel being less than originally estimated.
A.3.	(233)	The excess is due to expenditure in relation to Defence staff in Brussels being higher than anticipated, the payment of legal costs arising from the settlement of a court action for which provision was not made in the Estimates, and payments made for MIF training.
A.6.	536	The saving is due to expenditure in 2005 on the provision of office accommodation in connection with the relocation of the Civil Defence Board to Roscrea being less than anticipated.
D.	2,011	The saving is due to the number of Reserve personnel who attended full-time training being less than provided for in the Estimates.
F.	2,313	The saving is due to the number of civilian employees being less than anticipated.
G.	(11,343)	The excess is due to a requirement to make a downpayment on a contract for armoured personnel carriers.
I.	(3,224)	The excess is due to the requirement to purchase additional vehicles.
J.	(1,417)	The excess is due mainly to the purchase of extra marine fuel for Naval Service ships and higher fuel prices.
K.	(1,205)	The excess is due to the completion of refurbishment contracts, the purchase of additional equipment for overseas missions, and increased utility charges.
N.	(3,212)	The excess is due to the procurement of software licences for the Management Information Framework project and of key communications components, and the placement of maintenance contracts.
O.	1,287	The saving is due to the non-delivery in 2005 of certain training equipment.
S.	(54)	The excess is due to an increase in the number of equestrian events attended.
T.	8,098	Expenditure under this subhead is subject to a number of unpredictable variables, including the number and value of awards and settlements.
U.	517	The saving is due mainly to lower than anticipated costs having arisen in 2005 for the new office of Ombudsman for the Defence Forces and to the number of ceremonial events and foreign visits being lower than anticipated.
V.	911	The saving arose mainly because there was no requirement for the budgeted contribution from Ireland in 2005 in respect of common costs relating to EU Missions.

8 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Receipts from United Nations in respect of overseas allowances, etc.		12,000,000	16,767,200
2. Receipts from EU in respect of fishery protection costs		1,000,000	936,748
3. Receipts from banks in respect of cash escort services		2,857,000	3,856,911
4. Receipts from occupation of official quarters		350,000	341,044
5. Receipts from rations on repayment		1,400,000	1,443,784
6. Receipts from other issues on repayment		50,000	95,168
7. Receipts for aviation fuel		130,000	127,026
8. Receipts on discharge by purchase		70,000	106,559
9. Lands and premises :-			
(1) Rents, etc.	410,000		
(2) Sales	<u>6,946,000</u>	7,356,000	1,206,933
10. Sale of surplus stores		500,000	164,226
11. Refunds in respect of services of seconded personnel		100,000	156,236
12. Miscellaneous		<u>387,000</u>	<u>715,478</u>
Total		<u>26,200,000</u>	<u>25,917,313</u>

Explanation of Variations

- The surplus is due to the receipt of arrears of UNIFIL troop costs and the earlier than anticipated receipt of equipment costs in respect of UNMIL.
- The shortfall is due to a number of projects under the EU Fishery Protection Programme not progressing as planned.
- The surplus is due to an increase in the contribution paid by the banks for cash escorts in 2005.
- Receipts under this heading are difficult to forecast because there are a number of variable factors involved.
- The surplus is due to the number of personnel discharged by purchase being higher than anticipated.
- The shortfall is due to the sale of a number of properties not being completed for legal reasons.
- The shortfall is due to receipts for disposal of obsolete equipment being less than anticipated.
- The surplus is due to the receipt in 2005 of arrears relating to 2004.
- Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

9 COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2006 and subsequent years is estimated to be €108m. This includes €46m for the purchase and modification of aircraft; €42m for the purchase of defensive equipment and €10m for a number of building projects.

(B) Multi-annual Capital Commitments

Expenditure in 2005 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2005:

	€
Expenditure	22,908,348
Commitments to be met in subsequent years	14,408,126

(C) Major Capital Projects

Expenditure was incurred on the Management Information Framework project during 2005 where the total estimated cost will exceed €6.35m. Particulars are as follows:-

Project	Cumulative Expenditure to 31/12/2004 €000	Expenditure 2005 €000	Subsequent Years €000
Management Information Framework	4,336	5,112	1,340

10 MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to €1,303,142.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	177,085	234	6	17,692
Overtime and extra attendance	1,110,817	533	53	19,876
Miscellaneous	<u>46,160</u>	13	2	14,200
Total extra remuneration	<u>1,334,062</u>			

Notes:

Amounts of €38,837 and €4,927 were received from Vote 1 and 2 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €850,000 is included in the Defence Estimate for 2006.

This account includes under Subhead T. expenditure of €1,506,573 arising from personal injury claims alleging loss of hearing and comprising compensation of €487,795 and plaintiffs' legal costs of €1,018,778 (about €0.8m of these legal costs relate to compensation paid prior to 2005). No provision is made for the settlement of 1,183 claims in respect of alleged loss of hearing and 756 other claims, 1,514 of which have been referred to the State Claims Agency, outstanding at 31 December 2005. The management of hearing loss claims was delegated to the State Claims Agency with effect from September 2005.

This account includes the sums indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations:

Organisation	€
United Nations Missions	52,826,753
Military Staffs (EU, PSC, EUMS etc.), Brussels	1,714,397
Organisation for Security and Co-operation in Europe (S4/11/58)	740,299
European Union Missions (E144/6/91)	689,404
Permanent Mission of Ireland to the UN, New York	131,649

Of the total costs of €52.8m for UN missions, €22.4m relates to costs incurred on a non-repayment basis, while €30.4m relates to missions (UNMIL, UNIFIL and UNFICYP) in respect of which arrangements for the reimbursement of certain personnel and equipment costs have been agreed with the UN. The amount actually received from the UN by way of appropriations-in-aid in 2005 was €16.8m (Note 8), of which €8m related to military personnel costs and the remaining €8.8m to equipment costs. (Receipts during any particular year do not necessarily refer to costs incurred in that year). The total amount due from the UN at end-2005 (for that year and earlier years) was €3.7m, inclusive of personnel costs of €1.6m.

This account includes the sum of €75,591 in respect of the remuneration of one military officer on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

This account includes the sum of €203,682 in respect of the remuneration of three military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €176,920 in respect of the remuneration and travel and subsistence costs of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €52,694 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

This account includes the sum of €25,358 in respect of the remuneration of a civil servant seconded to the Civil and Public Service Union in the context of Partnership.

This account includes the sum of €46,828 in respect of the remuneration of two civil servants seconded to the Department of Justice, Equality and Law Reform.

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of the Garda fixed-wing aircraft and one Garda helicopter and the pilot costs only of the second Garda helicopter.

Air Corps aircraft were provided without charge to the Health Service Executive for ambulance missions (S72/7/75).

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel in civilian hospitals without application of the statutory charge and in military hospitals without charge to the Health Service Executive (S4/40/51 and S72/7/75).

In addition to the amount expended under Subhead F., the sum of €21,450 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €272,974 being written off (S4/11/62).

Thirty cases of damage to military vehicles resulted in the sum of €25,637 being written off (S4/11/62).

Ex-gratia payments totalling €151,740 were made in 2005 to military personnel (€138,350) and civil servants (€13,390).

A total of €15,129 was spent on awards under the Scheme for the Recognition of Exceptional Performance consisting of 36 group awards ranging from €40 to €1,120.

13 EU FUNDING

Appropriations-in-aid of €936,748 were received from the EU Fishery Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads H. and J.

14 NATIONAL LOTTERY FUNDING

Subhead	Description	€
Y.	Coiste an Asgard (Grant-in-Aid)	1,123,000

15 STOCKS

Stocks at 31 December 2005 comprise:	€000
Military Stocks	191,563
Stationery, Manuals, etc.	41
IT Consumables, etc.	<u>29</u>
	<u>191,633</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	78
Pay Related Social Insurance	1
Withholding Tax	174
Relevant Contracts Tax	55
Pension Contributions	40
	<u>348</u>

MICHAEL HOWARD
Accounting Officer
 DEPARTMENT OF DEFENCE
 31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
 Comptroller and Auditor General
 12 September 2006

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARMY PENSIONS BOARD			
A. SALARIES, WAGES AND ALLOWANCES	98	97	-
PENSIONS, ALLOWANCES, ETC.			
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	157,042	150,331	-
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES	9,700	8,640	-
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE	2,515	2,505	-
E. COMPENSATION PAYMENTS	300	119	-
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES	<u>137</u>	<u>78</u>	-
Gross Total	169,792	161,770	-
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID	<u>5,400</u>	<u>5,685</u>	-
Net Total	<u>164,392</u>	<u>156,085</u>	-
SURPLUS TO BE SURRENDERED	€8,307,413		

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000
Net Outturn	156,085
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,752</u>
Operating Cost	<u>157,837</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Current Assets			
Suspense		4	
PMG Balance and Cash	2,926		
Orders Outstanding	<u>(2,122)</u>	<u>804</u>	
Total Current Assets		<u>808</u>	
Less Current Liabilities			
Suspense		2	
Net Liability to the Exchequer (Note 3)		<u>806</u>	
Total Current Liabilities		<u>808</u>	
Net Assets			=

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€000	€000
Surplus to be surrendered		8,307
Exchequer Grant Undrawn		<u>(7,501)</u>
Net Liability to the Exchequer		<u>806</u>
Represented by:		
Debtors		
Net PMG position and cash	804	
Debit Balances: Suspense	<u>4</u>	808
Creditors		
Due to State (Note 7)	-	
Credit Balances: Suspense	<u>(2)</u>	<u>(2)</u>
		<u>806</u>

4 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
C.	1,060	The saving is due mainly to the non-payment during 2005 of certain pension increases for which provision was included in the Estimate.
E.	181	It is not possible to estimate accurately expenditure under this subhead which includes provision for compensation payments in respect of death and disability of members of the Permanent Defence Force while on overseas service.
F.	59	The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.

5 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes	4,695,000	4,866,787
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes	600,000	677,050
3. Recoveries of overpayments	35,000	25,411
4. Payments received in respect of transferred service	20,000	52,242
5. Miscellaneous	<u>50,000</u>	<u>63,086</u>
Total	<u>5,400,000</u>	<u>5,684,576</u>

Explanation of Variations

2. }
 4. } Receipts under these headings are difficult to forecast.
 5. }

6 MISCELLANEOUS ITEMS

57 cases of overpayment of pensions/allowances resulted in a gross loss of €30,532, of which €1,406 was recovered and €29,126 was written off (S4/11/62).

7 DUE TO THE STATE

The amount due to the State at 31 December 2005 was nil.

MICHAEL HOWARD
 Accounting Officer
 DEPARTMENT OF DEFENCE
 31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence in respect of Army Pensions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social and Family Affairs, for certain services administered by that Office, and for certain grants including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	175,119	177,004	-
A.2. TRAVEL AND SUBSISTENCE	4,577	3,775	191
A.3. INCIDENTAL EXPENSES	10,178	5,049	286
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	14,505	14,722	(373)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	14,164	13,485	(532)
A.6. OFFICE PREMISES EXPENSES	6,000	6,032	313
A.7. CONSULTANCY SERVICES	8,000	3,893	25
A.8. PAYMENTS FOR AGENCY SERVICES	61,426	55,680	4,375
A.9. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REACH	10,462	14,393	36
A.10. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - MODERNISATION OF THE CIVIL REGISTRATION SERVICE	1,764	56	-
SOCIAL ASSISTANCE			
B. OLD AGE PENSION - (NON-CONTRIBUTORY)	627,900	631,299	-
C. BLIND PENSION	16,900	16,661	-
D. CHILD BENEFIT	1,915,700	1,899,936	-
E. UNEMPLOYMENT ASSISTANCE	690,000	667,483	-
F. FARM ASSIST SCHEME	63,600	67,284	-
G. EMPLOYMENT SUPPORT SERVICES	107,543	106,613	-
H. PRE-RETIREMENT ALLOWANCE	105,800	102,879	-
I. ONE-PARENT FAMILY PAYMENT	769,700	751,102	-
J. WIDOWS', WIDOWERS' AND ORPHANS' (NON-CONTRIBUTORY) PENSIONS	132,600	131,040	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES	11,500	11,482	-
L. FAMILY INCOME SUPPLEMENT	73,800	72,152	-
M. CARER'S ALLOWANCE	212,200	223,059	-
N. SUPPLEMENTARY WELFARE ALLOWANCES	702,400	671,308	-
O. DISABILITY ALLOWANCE	636,200	630,728	-
P. RESPITE CARE GRANT	36,000	34,301	-
Q. FREE SCHEMES (ASSISTANCE)	204,092	201,377	11,527
R. MONEY ADVICE & BUDGETING SERVICE	13,620	13,593	-
S. FAMILY SUPPORT AGENCY	24,466	22,869	-
T.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)	4,236	4,236	-
T.2. EU COMMUNITY ACTION PROGRAMME TO COMBAT SOCIAL EXCLUSION 2002 - 2006	123	64	-
U. GRANT TO COMHAIRLE	20,917	20,917	-
V. MISCELLANEOUS SERVICES	15,033	15,975	17
Gross Total	6,690,525	6,590,447	15,865
<i>Deduct :-</i>			
W. APPROPRIATIONS-IN-AID	<u>156,573</u>	<u>149,324</u>	=
Net Total	<u>6,533,952</u>	<u>6,441,123</u>	<u>15,865</u>
SURPLUS TO BE SURRENDERED	€92,828,548		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			6,441,123
Changes in Capital Assets			
Purchases Cash	(7,359)		
Depreciation	8,283		
Loss on Disposals	<u>10</u>	934	
Assets under Development			
Cash Payments		(14,405)	
Changes in Net Current Assets			
Increase in Closing Accruals	8,366		
Decrease in Stock	<u>138</u>	<u>8,504</u>	<u>(4,967)</u>
Direct Expenditure			6,436,156
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	26,597		
Notional Rents	<u>13,661</u>		<u>40,258</u>
Operating Cost			<u>6,476,414</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			24,245
Assets under Development (Note 4)			<u>23,814</u>
			48,059
Current Assets			
Stocks (Note 12)		1,447	
Prepayments		1,393	
Other Debit Balances:			
Advances to An Post for postage expenditure	1,185		
Suspense	6,202		
Advances to OPW for office furniture and electrical work	220		
Other Recoupable Expenditure	<u>313</u>	7,920	
PMG Balance and Cash ¹	25,315		
Orders Outstanding	<u>(6,515)</u>	<u>18,800</u>	
Total Current Assets		<u>29,560</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		17,878	
Accrued Expenses		17,258	
Other Credit Balances:			
Due to the Social Insurance Fund in respect of			
Unemployment and Free Scheme Payments	659		
Due to State (Note 13)	5,780		
Payroll Deductions	2,006		
Suspense	<u>397</u>	<u>8,842</u>	
Total Current Liabilities		<u>43,978</u>	
Net Current Liabilities			<u>(14,418)</u>
Net Assets			<u>33,641</u>

Note 1: PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	148,593	21,098	169,691
Additions	6,566	1,163	7,729
Disposals	(240)	(26)	(266)
Gross Assets at 31 December 2005	<u>154,919</u>	<u>22,235</u>	<u>177,154</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	130,902	13,980	144,882
Depreciation for the year	6,838	1,445	8,283
Depreciation on Disposals	(239)	(17)	(256)
Cumulative Depreciation at 31 December 2005	<u>137,501</u>	<u>15,408</u>	<u>152,909</u>
Net Assets at 31 December 2005	<u>17,418</u>	<u>6,827</u>	<u>24,245</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2005

	In House Computer Applications €000
Amounts brought forward at 1 January 2005	9,733
Cash Payments for the Year ¹	14,405
Transferred to Asset Register	(324)
Amounts carried forward at 31 December 2005	<u>23,814</u>

Note 1: Cash payments do not include in-house developed software which is fully developed during the course of the year.

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered		92,829
Exchequer Grant Undrawn		<u>(74,951)</u>
Net Liability to the Exchequer		<u>17,878</u>
Represented by:		
Debtors		
Debit Balances: Suspense	7,920	
Net PMG position and cash	<u>18,800</u>	26,720
Creditors		
Due to State	(5,780)	
Credit Balances: Suspense	<u>(3,062)</u>	<u>(8,842)</u>
		<u>17,878</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Conscience Money	13,692
Witness Expenses	1,836

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	5,129	Under Government Decision, the Minister for Finance advised each Minister to agree with his/her Accounting Officer a contingency amount to be held back to cater for unforeseen circumstances that may arise in 2005. The saving on this subhead is due mainly to the Department's contingency not being required in 2005.
A.7.	4,107	Savings due mainly to delays in finalising strategies and implementation on a number of major programmes, including Service Delivery Modernisation (SDM), to ensure data integrity, enhanced and integrated customer solutions.
A.9.	(3,931)	The development of the Public Services Broker (PSB), proceeded at a pace and a scale that was not anticipated when the estimates for the year were being formulated in 2004. As a result, expenditure exceeded the original estimate.
A.10.	1,708	Expenditure for 2005 was less than anticipated due to delays in the commencement of the relevant sections of the Civil Registration Act, 2004, relating to the registration of births and deaths.
F.	(3,684)	The excess was due mainly to the number of recipients being greater than expected.
M.	(10,859)	The excess was due mainly to the number of recipients being greater than expected.
S.	1,597	The saving was due mainly to expenditure on rents, maintenance, salaries and research being less than expected.
T.2.	59	Requests for funding under this programme were less than expected, with some programme participants being able to fund their involvement from other sources.
V.	(942)	The excess was due mainly to expenditure on the School Meals (local projects) being greater than expected, partially offset by a saving on the allocation for the National Longitudinal Study of Children.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	140,300,000	131,307,654
2. Recoveries of Social Assistance overpaid	9,100,000	9,382,482
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	4,700,000	5,688,698
4. Receipts under "Liability to Maintain Family" provisions in Part IX of the Social Welfare (Consolidation) Act, 1993	1,900,000	1,902,205
5. Miscellaneous	<u>573,000</u>	<u>1,043,252</u>
Total	<u>156,573,000</u>	<u>149,324,291</u>

Explanation of Variation

- 1 Administration costs less than anticipated.
2,3,4 & 5 Receipts under these headings cannot be accurately forecast.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €10,495,987.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	457,206	329	15	17,714
Overtime and extra attendance	3,811,316	2,039	125	25,498
Shift and roster allowances	341,878	52	28	11,766
Miscellaneous (Delegates Allowance)	15,563	19	-	-
Total extra remuneration	<u>4,625,963</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 2005 of savings of €6,366,000 is included in the estimates for 2006.

A total of €45,278 was spent on the Input scheme (DP6/84) with awards made to 79 officers.

A total of €269,113 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 73 individual awards ranging from €300 to €1,000 and 65 team awards ranging from €600 to €13,400.

Compensation and associated legal and miscellaneous costs totalling €63,046 were paid in eight cases of personal injury claims by employees.

A payment of €30,000 was made as an out-of-court settlement in the case of a of legal action taken by an officer of the Department

Payments totalling €18,222 in respect of legal expenses and damages were made to two people in respect of personal injuries sustained on Departmental property.

In addition to expenditure under Subhead A.1. Salaries, Wages and Allowances, A.2. Travel and Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and A.7. Consultancy Services, a sum of €48,583 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

An amount of €914,069 was received from the Information Society Fund, Subhead P. of the Vote for the Office of the Minister for Finance.

Ex gratia payments totalling €11,071 were made in respect of Family Income Supplement, Child Benefit, Orphans (Non-Contributory) Pension and One Parent Family Payments.

A member of staff received €6,349 in respect of membership of the Legal Aid Board.

As at 31 December 2005, a balance of €5,398,422 was outstanding in relation to the Programme for Peace and Reconciliation. This outstanding balance is being pursued with the relevant Departments with responsibility for the disbursement of funds under the European Social Fund (ESF) and the European Regional Development Fund (ERDF).

Recoveries of Assistance overpayments amounting to €9,382,482 in cash refunds and by withholding from the Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead W. In addition, recoveries amounting to €4,714,679 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2005 was as follows:

	€	€
Overpayments outstanding at 1 January 2005	91,214,768	
Net Overpayments recorded in 2005	<u>34,679,900</u>	125,894,668
<i>Less:</i>		
Amounts recovered in 2005	14,097,161	
Amounts written off as irrecoverable	<u>7,063,942</u>	<u>21,161,103</u>
Overpayments outstanding at 31 December 2005		<u>104,733,565</u>

12 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery Supplies	1,399
IT Consumables	<u>48</u>
	<u>1,447</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	2,911
Notional Service	49
CSWOP Schemes	706
Pay Related Social Insurance	1,249
Interstat Value Added Tax	19
Withholding Tax	<u>846</u>
	<u>5,780</u>

JOHN HYNES

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Social and Family Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 12 of the the report for 2005 prepared by me pursuant to Section 3 of the Act


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health and Children (including Oifig an Ard-Chláraitheora) and certain other services administered by that Office, including miscellaneous grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	30,683	31,084	-
A.2. TRAVEL AND SUBSISTENCE	1,200	841	37
A.3. INCIDENTAL EXPENSES	2,400	2,370	81
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,089	1,216	(57)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,500	3,612	(71)
A.6. OFFICE PREMISES EXPENSES	2,075	1,445	173
A.7. CONSULTANCY SERVICES	1,200	700	-
GRANTS			
B.1. GRANTS TO RESEARCH BODIES	29,017	29,017	-
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (NATIONAL LOTTERY FUNDED)	3,722	3,722	-
OTHER SERVICES			
C. SUPERINTENDENT AND DISTRICT REGISTRARS	9	4	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	1,355	1,399	-
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	15,724	16,128	208
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	96,651	76,829	(27)
F.2. THE FOOD SAFETY PROMOTION BOARD	6,440	6,370	-
F.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	64,000	64,000	-
F.4. IRELAND / NORTHERN IRELAND INTERREG	211	89	-
F.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	1,000	1,019	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	280	277	-
G.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	-	-
G.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	84,286	63,500	-
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	16,349	8,500	-
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES	9,621	10,768	251
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE	7,600	2,920	-
CAPITAL SERVICES			
J. GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T) OF AGENCIES FUNDED BY THE DEPARTMENT	<u>20,000</u>	<u>9,330</u>	-
Gross Total	401,413	335,140	595
<i>Deduct :-</i>			
K. APPROPRIATIONS-IN-AID	<u>167,995</u>	<u>167,954</u>	<u>100</u>
Net Total	<u>233,418</u>	<u>167,186</u>	<u>495</u>
SURPLUS FOR YEAR	€ 66,231,975		
DEFERRED SURRENDER UNDER SECTION 91 FINANCE ACT, 2004	€ 2,000,000		
SURPLUS TO BE SURRENDERED	€ 64,231,975		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			167,186
Changes in Capital Assets			
Purchases Cash	(1,365)		
Depreciation	2,521		
Loss on Disposals	<u>16</u>	1,172	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,276)		
Increase in Stock	<u>(118)</u>	<u>(2,394)</u>	<u>(1,222)</u>
Direct Expenditure			165,964
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	12,726		
Notional Rents	<u>2,962</u>		<u>15,688</u>
Operating Cost			<u>181,652</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 3)			6,840
Current Assets			
Stocks (Note 12)		393	
Prepayments		726	
Accrued Income		100	
Other Debit Balances:			
Compensation Tribunal	57,546		
Recoupable Salaries	434		
Recoupable Services	2,196		
Recoupable Conferences	148		
Other Suspense Items	97	60,421	
Total Current Assets		61,640	
Less Current Liabilities			
Accrued Expenses		1,321	
Other Credit Balances:			
Due to State (Note 13)	2,169		
EU Funding	17		
Miscellaneous	363	2,549	
PMG Balance and Cash	6,507		
Orders Outstanding	47,378	53,885	
Net Liability to the Exchequer (Note 4)		3,987	
Total Current Liabilities		61,742	
Net Current Liabilities			(102)
Net Assets			6,738

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2005	18,500	4,385	22,885
Additions	989	443	1,432
Disposals	(595)	-	(595)
Gross Assets at 31 December 2005	<u>18,894</u>	<u>4,828</u>	<u>23,722</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2005	11,237	3,703	14,940
Depreciation for the year	2,312	209	2,521
Depreciation on Disposals	(579)	-	(579)
Cumulative Depreciation at 31 December 2005	<u>12,970</u>	<u>3,912</u>	<u>16,882</u>
Net Assets at 31 December 2005	<u>5,924</u>	<u>916</u>	<u>6,840</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2005**

	€000	€000
Surplus to be surrendered	64,232	
Deferred Surrender	<u>2,000</u>	
Surplus for the year		66,232
Exchequer Grant Undrawn		<u>(62,245)</u>
Net Liability to the Exchequer		<u>3,987</u>
Represented by:		
Debtors		
Debit Balances: Suspense		60,421
Creditors		
Due to State	(2,169)	
Net PMG position and cash	(53,885)	
Credit Balances: Suspense	<u>(380)</u>	<u>(56,434)</u>
		<u>3,987</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	359	Travel costs were less than anticipated due mainly to the establishment of the HSE (dissolution of the Health Boards/Authority) and a reduction in the volume of overseas travel.
A.5.	2,888	The saving arose because IT projects associated with the General Registrar's Office did not progress as anticipated.
A.6.	630	The saving arose due to the decision not to relocate the offices to Parnell Street.
A.7.	500	The saving arose because the level of consultancy required was less than originally anticipated.
F.1.	19,822	There was a saving of approximately €9.5m by the Mental Health Commission due to the delay in establishing tribunals under the Mental Health Act. A number of minor bodies had accumulated savings of approximately €5.8m and the balance of approximately €4.5m related to contingency funds which were not required.
F.4.	122	Spending is contingent on project approval and how quickly local arrangements to use funds can be activated.
G.3.	20,786	The Hepatitis C & HIV Compensation Scheme is demand led leading to inevitable variances between actual and allocated expenditure.
G.4.	7,849	The Hepatitis C & HIV Compensation Scheme is demand led leading to inevitable variances between actual and allocated expenditure.
H.	(1,147)	The excess was due to the costs associated with the dissemination of information in relation to the National Adoption Contact Preference Register and to increased demand on awareness raising campaigns and initiatives on alcohol and smoking.
I.	4,680	Compared with other types of professional liability insurance, medical malpractice liabilities are characterised by long gaps between the events which give rise to the claims and claims being made and also long gaps between claims being made and resolved.
J.	10,670	The saving occurred as a result of timing issues related to the progress of a number of projects with the result that funding will not be required until 2006.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Searches and certified copies of entries of Births, Deaths and Marriages	380,000	251,900
2 Receipts from certain excise duties on tobacco products	167,605,000	167,605,426
3 Miscellaneous	10,000	96,211
Total	167,995,000	167,953,537

Explanation of Variation

- 1 Receipts in respect of searches and certified copies of entries of Births, Deaths and Marriages were less than anticipated. Receipts are dependent on customer demand. However, €99,762 was awaiting transfer to Appropriations-in-Aid at year end. Please see Note 9.
- 3 Receipts in respect of certain licence fees were higher than anticipated and are dependent on customer demand. In estimating demand, it was anticipated that the Irish Medicines Board Act 2006 would be enacted sooner.

7 COMMITMENTS

(A) Global Commitments				€000
Commitments likely to arise in subsequent years for: Procurement Subheads				3,571
(B) Multi-Annual Capital Commitments				
1 Legally enforceable capital commitments				Totals
Expenditure in 2005				9,330
Commitments to be met in subsequent years				33,320
2 Legally enforceable capital commitments	Cumulative spend to 31 Dec 2004	Paid in 2005	To be paid in subsequent years	Total
Capital Projects over €6.3 million:	€m	€m	€m	€m
BreastCheck - National Expansion to South/West regions	-	0.398	25.105	25.503

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	356,060	111	19	21,811
Overtime and extra attendance	662,771	177	42	20,870
Shift and roster allowances	<u>20,537</u>	6	2	6,738
Total extra remuneration	<u>1,039,368</u>			

Note: Certain individuals received extra remuneration in more than one category.

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,757,000 is included in the Estimates for 2006.

Under the provisions of Section 91 Finance Act, 2004, €2,000,000 of unspent allocation in respect of the capital elements of Subhead J. was carried forward to 2006.

A total of €99,762 (cash-in-transit as at 31 December 2005) was awaiting transfer to Appropriations-in-Aid.

In addition to the amounts expended under Subheads A.3 and F.1 €16,874.37 (of which €5,095.25 referred to 2004) was received from the Change Management Fund, Subhead M of the Vote for the Office of the Minister for Finance.

A total of €21,440 (of which €9,400 referred to 2004) was spent on awards under the Recognition of Exceptional Performance by Staff Scheme.

Two ex-gratia amounts of €900 each were paid in 2005 under General Council Report 1428.

A payment on account of €500,000 was made to a firm of solicitors engaged in preparatory work related to the Lindsay Inquiry and other Hepatitis C / HIV related matters, pending the finalisation by the Taxing Master of the full cost.

10 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2005 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2005 €	Cumulative Expenditure to 31 Dec 2005 €
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	6,481,585	46,649,166
Post Mortem Inquiry into all post mortem examination policy, practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal, by reference to prevailing standards both in and outside the State and related matters	2000	1,124,683	11,951,880
Commission on Assisted Human Reproduction	2000	124,397	758,206
Ferns Inquiry	2003	1,212,859	1,986,850
Lourdes Inquiry	2004	1,395,545	2,656,069

11 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2005

Miscellaneous Allocation	€
The Alzheimer Society of Ireland, Coolock, Dublin 17	8,225
The Alzheimer Society of Ireland (Dun Laoghaire), 43 Northumberland Avenue, Dun Laoghaire, Co. Dublin	50,000
Aoibhneas Women's Refuge, Coolock, Dublin 17	2,000
The Association of Psychoanalysis and Psychotherapy in Ireland Ltd, 43 Rock Road, Blackrock, Co. Dublin	4,500
Association of Irish Clinical Embryologists (ICE), c/o Merrion Fertility Clinic, 20 Holles Street, Dublin 2	20,000
Association of Refugees and Asylum Seekers in Ireland, 213 North Circular Road, Dublin 7	20,000
Autism West Limited, 36 Laurel Park, Newcastle, Galway	50,000
Best Buddies Foundation of Ireland, Newbridge Industrial Estate, Newbridge, Co. Kildare	50,000
Bodywhys, Blackrock, Co. Dublin	15,600
Brainwave, The Irish Epilepsy Association, 249 Crumlin Road, Dublin 12	2,500
Caherconlish Caherline Community Council Ltd, The Millennium Centre, The Square, Caherconlish, Co. Limerick	2,000
Caring for Carers Ireland, Abbey Arcade, Abbey Street, Ennis, Co. Clare	40,000
Caring for Carers Limerick Branch, 1 John Street, Limerick	60,000
Carrigoran House, Newmarket-on-Fergus, Co. Clare	42,000
Carrigoran House, Newmarket-on-Fergus, Co. Clare	47,670
Castlebridge Community Centre, Castlebridge, Co. Wexford	20,000
Cloughjordan Active Retirement Association, Cloughjordan, Co. Tipperary	6,000
Cobh Youth Services Ltd, Cobh, Co. Cork	10,000
The Coeliac Society of Ireland, Carmichael Centre, 4 North Brunswick Street, Dublin 7	30,000
Coiste Aosach na nOileán, Tír an Fhia, Lettermore, Co. Galway	40,000
Common Purpose, 31-35 Bow Street, Dublin 7	2,100
Community Awareness of Drugs, 31 Central Hotel Chambers, Dame Court, Dublin 2	4,000
Console (Bereaved by Suicide Foundation), All Hallows College, Grace Park Road, Drumcondra, Dublin 9	100,000
Cork Counselling Services Ltd, 7 Fr. Matthew Street, Cork	80,000
Cuan Mhuire Teoranta, Bruree, Co. Limerick	55,000
Cuidiu - Irish Childbirth Trust (North Wicklow Branch), Carmichael House, North Brunswick Street, Dublin 7	6,000
Dóchas Family Centre, Clondalkin, Dublin 22	36,000
Donnycarney Community and Youth Centre Ltd, Collins Avenue East, Donnycarney, Dublin 5	2,500
Down Syndrome Ireland, 30 Mary Street, Dublin 1	15,000
Down Syndrome Ireland, 30 Mary Street, Dublin 1	15,300
Drogheda Community Services, 57 Fair Street, Drogheda, Co. Louth	100,000
Dublin Rape Crisis Centre, 70 Lower Leeson Street, Dublin 2	12,000
Dun Laoghaire Lions Club, c/o 19 Ardmeen Park, Blackrock, Co. Dublin	9,000
Embrace, 4 Fairy Ville Lawn, The Lough, Cork	70,000
The Endometriosis Association of Ireland, Carmichael Centre, 4 North Brunswick Street, Dublin 7	6,624
Eurochild International Project (CWPC Ltd), Tigh Filí, Thompson House, MacCurtain Street, Cork	50,000
Family Ministry, 34 Paul Street, Cork	10,000
Finglas Senior Help Line, c/o 817 Ratoath Road, Finglas West, Dublin 11	5,000
Foynes & District Community Council Ltd, Main Street, Foynes, Co. Limerick	20,000
Frenchpark Community Playgroup, Co. Roscommon	40,000
The Friends of St. Patrick's Association, Kells Road, Kilkenny	20,935
Galway Travellers Support Group, Prospect Hill, Galway	25,000
Glin Homes for the Elderly Ltd, Clover Field, Glin, Co. Limerick	100,000
Grow in Ireland, Apt 6, Forrest Mews, Forrest Road, Swords, Co. Dublin	15,000
Hooked, Salthill, Galway	1,000
Irish Anaesthetic & Recovery Nurses Association, Togher, Cork City	3,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co. Mayo	20,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co. Mayo	7,500
Irish Chronic Pain Association, Carmichael Centre for Voluntary Groups, Coleraine Street, Dublin 7	4,500
Irish Family Planning Association Limited, 60 Amiens Street, Dublin 1	7,500
Irish Gerontological Society, c/o Medical Day Ward, Mid Western Regional Hospital, Dooradoyle, Limerick	10,000
Irish Haemochromatosis Association, Carmichael Centre, North Brunswick Street, Dublin 7	25,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	500,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	50,000
Irish Motor Neurone Disease Association, Coleraine House, Coleraine Street, Dublin 7	140,000
Irish Progressive Association for Autism, Bessborough Centre, Bessborough, Blackrock, Cork	23,000
Irish Raynaud's & Scleroderma Society, Foxrock, Dublin 18	13,500
Irish Red Cross (Leenane/Haam Branch), Leenane Community Hall, Leenane, Co. Galway	6,000
Irish Senior Citizens Parliament, 90 Fairview Strand, Dublin 3	140,000
Irish Society for Mucopolysaccharide Diseases, Ballymacreese, Ballyneety, Co. Limerick	28,000
Irish Stillbirth and Neonatal Death Society, Carmichael House, 4 North Brunswick Street, Dublin 7	30,000
JADD Projects Ltd, Jobstown, Tallaght, Dublin 24	15,000
Johnny - Gay Peer Action Group, c/o Outhouse, 105 Capel Street, Dublin 1	3,000
Kerry Hospice Foundation, c/o Tralee General Hospital, Tralee, Co. Kerry	100,000
Kerry Mental Health Association, Caragh Lake, Killorglin, Co. Kerry	50,000
Killahan School, Pre-School Autism Unit, Abbeydorney, Tralee, Co. Kerry	15,000
Knockanure Development Association, c/o Kilmeaney, Kilmorna, Listowel, Co. Kerry	50,000
Laharn Community Action Group Ltd, Laharn, Lombardstown, Mallow, Co. Cork	4,500
Leitrim Lifestart, Manorhamilton, Co. Leitrim	15,000
Lifestart National Office, Church Street, Sligo	30,000
Longford Community Resources, 6 Earl Street, Longford	40,000
Mallow Social Services Council, New Road, Mallow, Co. Cork	45,000
Mead Day Care Centre, Newbrook Road, Donaghmede, Dublin 13	20,000

Department of Health and Children**Vote 39**

Meningitis Trust, Merrion Business Centre, Merrion Street, Dublin 2	16,750
Mental Health Association, c/o Main Street, Loughrea, Co. Galway	28,000
Mental Health Ireland, 6 Adelaide Street, Dun Laoghaire, Co. Dublin	57,000
Mna Feasa, Women's Domestic Violence Project, Ionad na nDaoine, 36 Ardmore Avenue, Knocknaheeny, Cork	15,600
Music Network Ltd, The Coach House, Dublin Castle, Dublin 2	12,000
National Infertility Support and Information Group, Togher, Cork	20,000
Newtown/Donadea Senior Citizens Group, Newtown Community Hall, Donadea, Naas, Co. Kildare	6,000
Oak House Resource Centre, Ballymorris Road, Portarlinton, Co. Laois	4,000
One in Four, 2 Holles Street, Dublin 2	100,000
Open Heart House, 2 St. Mary's Place, Dublin 7	20,000
Order of Malta Ambulance Corps (Ballsbridge Unit), St. John's House, 32 Clyde Road, Ballsbridge, Dublin 4	140,000
Order of Malta Ambulance Corps (Ballinrobe Unit), Kilmaine Road, Ballinrobe, Co. Mayo	60,000
Outhouse Ltd, 105 Capel Street, Dublin 1	70,000
Pre-School for Travellers, 30 Tooraree, Ballyhaunis, Co. Mayo	6,799
Samaritans (Limerick/Tipperary Branch), 20 Barrington Street, Limerick	8,020
Schizophrenia Ireland, 38 Blessington Street, Dublin 7	20,000
Sisters of Charity of Jesus & Mary, St. Mary's, Southill, Delvin, Co. Westmeath	15,000
Social Communications Research Programme Ltd, New Haggard, Trim, Co. Meath	80,000
Southill Family Resource Centre, O'Malley Park, Southill, Limerick	7,000
St. Andrew's Centre, Greenhills, Dublin 12	15,000
St. Helena's Women's Awareness Group, St. Helena's Family Resource Centre, St. Helena's Road, Finglas, Dublin 11	11,577
St. John's House of Rest, 202 Merrion Road, Dublin 4	55,000
St. Joseph's Association for the Mentally Handicapped, St. Joseph's Intellectual Disability Service, St. Ita's Hospital, Portrane, Co. Dublin	11,000
St. Mary's Community Benefit Fund, Richmond Hill, Rathmines, Dublin 6	35,000
St. Mary's Parent and Toddler Group, Teach Mhuire, Dublin Road, Drogheda, Co. Louth	2,000
St. Mary's Senior Citizens Club, The Town House, St. Mary's Church, Athlunkard, Limerick	2,000
Summer Fun 2005 - Camp, c/o St. Brigid's School, Harbour Street, Mullingar, Co. Westmeath	2,000
Tallaght Community Arts Centre (TCAC), Unit 1, Village Square, Old Bawn Road, Tallaght, Dublin 24	5,000
Thursday Club Clarina, c/o Corcamore, Clarina, Co. Limerick	10,000
Tiny Tots Parent and Toddler Group, Cushlough Community Centre, Carrowkennedy, Westport, Co. Mayo	2,000
Tralee Refugee Support Services, 7 Ashe Street, Tralee, Co. Kerry	10,000
Volunteer Stroke Scheme, Crumlin Road, Dublin 12	4,000
Westgate Foundation, Westgate, West Village, Ballincollig, Co. Cork	60,000
West of Ireland Alzheimer Foundation	100,000
Total	<u>3,727,200</u>

Note:

An amount of €5,200 was returned from the 2003 allocation and was awarded in 2005.

12 STOCKS

Stocks at 31 December 2005 comprise:	€000
Stationery	32
Pamphlets	341
IT Consumables	<u>20</u>
	<u>393</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	803
Pay Related Social Insurance	268
Withholding Tax	286
Value Added Tax	29
Pension Contributions	<u>783</u>
	<u>2,169</u>

MICHAEL SCANLAN

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 13 of the report for 2005 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

12 September 2006

HEALTH SERVICE EXECUTIVE

Account of the sum expended, in the year ended 31 December 2005, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and the expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE	25,842	26,073	4,330
SERVICES			
B.1 HSE - EASTERN REGIONAL AREA	2,129,927	2,101,870	163,178
B.2 HSE - MIDLAND AREA	494,296	530,645	39,901
B.3 HSE - MID-WESTERN AREA	704,124	706,373	56,212
B.4 HSE - NORTH EASTERN AREA	646,533	675,714	61,193
B.5 HSE - NORTH WESTERN AREA	603,456	612,655	47,547
B.6 HSE - SOUTH EASTERN AREA	861,697	886,950	84,373
B.7 HSE - SOUTHERN AREA	1,142,989	1,142,479	80,839
B.8 HSE - WESTERN AREA	953,552	964,102	77,410
B.9 GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS	1,736,451	1,783,198	183,513
B.10 HSE - MEDICAL CARD SERVICES SCHEME	1,398,443	1,341,365	269,168
B.11 HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (NATIONAL LOTTERY FUNDED)	7,018	5,562	-
B.12 HOSPITAL, IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT 1996	14,587	14,774	-
B.13 PAYMENTS IN RESPECT OF EX GRATIA AWARD IN RELATION TO LONG STAY CHARGES	40,000	19,556	-
B.14 TECHNICAL ADJUSTMENT ARISING FROM TRANSITION TO NEW HSE VOTE	216,566	160,499	-
CAPITAL SERVICES			
C.1 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE- REGISTRATION NURSING DEGREE PROGRAMME	491,524	462,211	71,726
C.2 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (NATIONAL LOTTERY FUNDED)	2,539	2,500	-
C.3 INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES	65,000	49,028	-
C.4 INFORMATION SOCIETY - INITIATIVES IN THE HEALTH SECTOR, INCLUDING THE MEDICAL CARD SERVICES SCHEME	<u>5,000</u>	-	-
Gross Total	11,539,544	11,485,554	1,139,390
<i>Deduct:-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,984,805</u>	<u>2,009,682</u>	<u>77,332</u>
Net Total	<u>9,554,739</u>	<u>9,475,872</u>	<u>1,062,058</u>
SURPLUS TO BE SURRENDERED	€78,867,249		

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Superannuation

Superannuation is met on a pay as you go basis and payments are included in the outturn of the HSE. Superannuation contributions are credited to the HSE Vote as Appropriations in Aid. Eligible staff employed in the health service on establishment of the HSE are members of a variety of defined benefit superannuation schemes. Under Section 23 of the Health Act, 2004, the HSE is required to establish a new scheme in respect of new staff employed from 1 January, 2005. The HSE has not yet addressed this matter.

Statement of Capital Assets

Tangible fixed assets comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles. Tangible fixed asset additions since 1 January 2005 are stated at historic cost less accumulated depreciation. The carrying values of tangible fixed assets taken over from the predecessor bodies by the HSE are stated at book value on establishment day, 1 January 2005. Lands are valued at the Department of Health and Children valuation established in 2002.

Depreciation is calculated to write-off the book value of each tangible fixed asset over its useful economic life on a straight line basis at the following rates:

Land: land is not depreciated.

Buildings: depreciated at 2.5% per annum

Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum.

Work in progress: no depreciation.

Equipment - computers: depreciated at 33.33% per annum.

Equipment - other: depreciated at 10% per annum.

Motor Vehicles: depreciated at 20% per annum.

Statement of Capital Assets under Development

A separate Statement has not been included as Capital Assets under Development are included as Work in Progress in the Statement of Capital Assets.

Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated proceeds of sales less costs to be incurred in the sale of stock.

2 OPERATING COST STATEMENT FOR 2005

	€000	€000	€000
Net Outturn			9,475,872
Changes in Capital Assets			
Purchases Cash	(311,862)		
Disposals Cash	12,236		
Depreciation	159,188		
Loss on Disposals	<u>11,262</u>	(129,176)	
Changes in Net Current Assets			
Increase / (Decrease) in Closing Accruals	(56,691)		
(Increase) / Decrease in Stock	<u>(10,662)</u>	(67,353)	(196,529)
Net Operating Cost			<u><u>9,279,343</u></u>

Reconciliation of Operating Cost to expenditure recognised in the Annual Financial Statements

Net Operating Cost	9,279,343
Expenditure met from Other Income	2,114,570
Capital Expenditure charged to Income and Expenditure Account	311,862
Depreciation	(159,188)
Loss on Disposal of Assets	(11,262)

Expenditure per Income and Expenditure Account	<u>11,535,325</u>
--	-------------------

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2005

	€000	€000	€000
Capital Assets (Note 4)			4,640,257
Financial Assets			98
Current Assets			
Stocks (Note 15)	96,669		
Debtors and Prepayments	196,008		
Bank and Cash	5,912		
PMG Balance	59,738	<u>358,327</u>	
Total Current Assets		<u>358,327</u>	
Less Current Liabilities			
			-
Creditors	1,181,159		
Deferred Income	15,158		
		<u>1,196,317</u>	
Other Credit Balances:			
Due to State (Note 16)	125,671		
EU Funding	-	<u>125,671</u>	
PMG Balance and Cash	-		
Orders Outstanding	-		=
Net Liability to the Exchequer (Note 5)		<u>5,508</u>	
Total Current Liabilities		<u>1,327,496</u>	
Net Current Liabilities			<u>(969,169)</u>
Net Assets			<u>3,671,186</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2005

	Land	Buildings	Work-in Progress	Equipment	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2005	2,120,826	1,983,605	380,801	727,198	63,047	5,275,477
Additions	2,798	63,537	102,762	132,035	10,730	311,862
Disposals	<u>(19,168)</u>	<u>(3,764)</u>	<u>(640)</u>	<u>(13,566)</u>	<u>(2,194)</u>	<u>(39,332)</u>
Gross Assets at 31 December 2005	<u>2,104,456</u>	<u>2,043,378</u>	<u>482,923</u>	<u>845,667</u>	<u>71,583</u>	<u>5,548,007</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2005	-	(310,413)	-	(411,436)	(42,546)	(764,395)
Depreciation for the year	-	(44,988)	-	(104,250)	(9,950)	(159,188)
Depreciation on Disposals	<u>-</u>	<u>581</u>	<u>-</u>	<u>13,397</u>	<u>1,855</u>	<u>15,833</u>
Cumulative Depreciation at 31 December	<u>-</u>	<u>(354,820)</u>	<u>-</u>	<u>(502,289)</u>	<u>(50,641)</u>	<u>(907,750)</u>
Net Assets at 31 December 2005	<u>2,104,456</u>	<u>1,688,558</u>	<u>482,923</u>	<u>343,378</u>	<u>20,942</u>	<u>4,640,257</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2005

	€	€
Surplus to be surrendered		78,867,249
Exchequer Grant Undrawn		<u>(73,359,000)</u>
Net Liability to the Exchequer		<u>5,508,249</u>
Represented by:		
Debtors		
Net PMG Position and Cash	65,650,386	
Debit Balances : Suspense	101,671,328	167,321,714
Creditors		
Due to State (Note 16)	(125,671,220)	
Credit Balances : Suspense	(36,142,245)	<u>(161,813,465)</u>
		<u>5,508,249</u>

6 EXTRA EXCHEQUER RECEIPTS

Extra Exchequer Receipts totalling €36.639m in respect of the sale of land and buildings were paid to the Exchequer in 2005.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
B.2	(36,349)	The excess is attributable to services being provided which were either unfunded or insufficiently funded and also to an unexpected increase in demand led scheme costs.
B.11	1,456	National Lottery grants are not paid until conditions of the grant are fulfilled.
B.13	20,444	The number of recipients was lower than anticipated.
B.14	56,067	Bank overdraft balances and statutory and other payroll deduction accounts at 31 December 2004 were less than projected.
C.1	29,313	There were some delays in approving capital projects with a resultant delay in expenditure.
C.3	15,972	The underspend was due to the suspension of the FISP and PPARS projects
C.4	5,000	Projects did not progress as expected.

8 APPROPRIATIONS-IN-AID

	Estimated €'000	Realised €'000
1. Receipts from health contributions	1,005,924	1,116,692
2. Recovery of cost of Health Services provided under regulations of the European Community	422,200	448,575
3. Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital	171	705
4. Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund	5,000	-
5. Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	8,500	-
6. Charges for maintenance in public and semi private accommodation in public hospitals	250,000	184,648
7. Superannuation	190,000	170,419
8. Miscellaneous Receipts	<u>103,010</u>	<u>88,643</u>
Total	<u>1,984,805</u>	<u>2,009,682</u>

Explanation of Variation

1. Receipts are dependent on the total PRSI contributions paid from the Revenue Commissioners to the Social Insurance Fund.
2. Receipts from the UK Department of Health were greater than anticipated.
3. Receipts from the UK Department of Health were greater than anticipated.
4. Receipts anticipated in 2005 not received.
5. Receipts anticipated in 2005 not received.
6. The abolition of long stay charges resulted in lower than expected receipts.
7. Receipts were less than anticipated.
8. Receipts were less than anticipated.

9 COMMITMENTS

Global Commitments

€000

Commitments likely to arise in subsequent years for:

Procurement Subheads

84,565

Operating Leases

27,844

Finance Leases

40,770

Legally enforceable capital commitments

Capital Projects over €6.35 million:

	Cumulative spend to 31 Dec 2005 €m	To be paid in subsequent years €m	Total €m
St Columcilles Hospital	5.04	3.76	8.80
Eastern Region - Bed Capacity	1.93	4.77	6.70
Roscommon County Hospital - A & E Department	7.02	0.02	7.04
St James Hospital - A & E Extension	8.48	0.09	8.57
St James Hospital - Phase 1H	38.56	1.00	39.56
Beaumont Hospital - Equipment & Refurbishment	28.00	6.00	34.00
Longford-Westmeath Hospital, Phase 2B	-	14.00	14.00
Coombe Women's Hospital - Naas Development Fund	2.19	5.17	7.36
Cork University Hospital - Infrastructure Upgrade	7.93	15.07	23.00
Cork University Hospital - A & E and DPU	21.89	1.23	23.12
Cork University Hospital - Amalgamated Maternity Unit	60.79	4.75	65.54
University College Hospital Galway - Phase 1	25.92	0.02	25.94
University College Hospital, Galway - Phase 2	89.61	4.95	94.56
Midland Regional Hospital, Tullamore - Equipment & Commissioning	-	31.09	31.09
South Tipperary General Hospital - Phase 1	32.77	2.90	35.67
Mayo General Hospital - Phase 2	47.80	0.18	47.98
Midland Regional Hospital, Tullamore - Construction	-	11.73	11.73
St Vincents University Hospital - Main Development, Phase 1	150.80	4.50	155.30
Mater Hospital Project	48.95	-	48.95
Community Health, Manorhamilton	8.24	0.23	8.47
Older Persons Project - Cashel Phase 2	-	9.00	9.00
Ballymun Fit Out - Civic Centre	11.16	0.84	12.00
Kerry Local Health Office and Health Centre	9.88	3.90	13.78

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END.

€

The total amount of matured liabilities undischarged at 31 December 2005 was:

7,818,579

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Allowances	92,528,783	44,297	2,874	106,694
Overtime	187,148,078	32,510	7,711	148,086
Night duty	64,451,495	35,010	2,474	15,264
Weekends	166,379,057	58,429	7,717	27,324
On-Call	49,019,852	7,863	1,933	93,295
Other	<u>26,124,152</u>	<u>24,571</u>	<u>502</u>	<u>107,248</u>
Total Extra Remuneration	<u>585,651,417</u>			

Note: Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

The HSE paid €28,496,340 in respect of insurance policies in 2005.

The HSE paid a further €6,591,973 in respect of various claims brought against it and settled in 2005 which were not covered under insurance.

There were a total of 2,536 outstanding claims against the HSE with Irish Public Bodies Mutual Insurances Ltd at the end of 2005.

The Health (Repayment Scheme) Bill, 2006 was published on 16 March 2006. This Bill, when enacted, will provide the legislative basis for the repayment of what has been referred to as 'long stay charges' which were levied on persons with full eligibility prior to 14 July 2005. The Bill provides for the appointment by the HSE of an external third party to act as scheme administrator and a public procurement process is ongoing in that regard. The setting up of a special account to be funded by monies provided by the Oireachtas to be used to pay the prescribed repayments is also provided for in the Bill and the Minister for Finance has outlined in the budget that the sum of €400m will be set aside by way of a supplementary estimate in 2006 for this purpose. The best estimate of the total cost of repayments, based on the terms of the scheme as set out in the Bill, is up to €1bn, with repayments expected to be made to approximately 20,000 living patients and to the estates of approximately 40,000 to 50,000 deceased former patients. Under the terms of the scheme of ex-gratia payments approved by the Minister, €19,555,974 was paid out of Subhead B13 to patients in 2005.

Other Ex-gratia payments made during 2005 amounting to €175,638 were also paid.

The cost of severance awards paid in 2005 totalled €1,240,452.

Payments to retired staff for services in 2005 amounted to €2,517,902.

Performance related pay in 2005 was €1,077,907.

During 2005 the HSE wrote off bad debts to the value of €7,990,652 and other write offs for obsolete stock etc. amounted to €778,812.

The cost of prompt payment penalty interest to HSE in 2005 was €452,090.

A sum of €9,554,899 was paid in relation to initiatives under the Change Management Fund.

13 EU FUNDING

€482,740 in EU Funding was received in 2005.

14 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2005

Block Allocations to HSE Areas	€
Eastern Regional Authority	1,017,330
Midland	28,375
Mid Western	238,937
North Eastern	345,857
South Eastern	562,006
Southern	85,574
Western	374,692
Total	<u>2,652,771</u>
Scheme of Grants to Voluntary Organisations	€
Eastern Regional Authority	754,385
Midland	515,025
Mid Western	153,186
North Western	307,800
Southern	98,865
Western	88,704
Total	<u>1,917,965</u>
Respite Care Grant Scheme	€
Eastern Regional Authority	156,666
Midland	22,785
Mid Western	24,319
North Eastern	105,051
Southern	5,000
Western	63,487
Total	<u>377,308</u>
Disadvantaged Youth Scheme	€
Eastern Regional Authority	90,000
Mid Western	162,430
North Eastern	60,600
Total	<u>313,030</u>
Capital Expenditure	€
Mid Western	32,467
Southern	268,756
Total	<u>301,223</u>
Grand Total	<u>5,562,297</u>

15 STOCKS

	€000
Medical, Dental and Surgical Supplies	30,306
Laboratory Supplies	5,852
Pharmacy Supplies	18,301
High Tech Pharmacy Stocks	16,437
Pharmacy Dispensing Stocks	2,416
Blood and Blood Products	1,367
Vaccine Stocks	10,944
Household Services	8,408
Stationery and Office Supplies	2,083
Sundries	555
	<u>96,669</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2005 consisted of:	€000
Income Tax	61,129
Pay Related Social Insurance	41,284
Withholding Tax	22,315
Value Added Tax	943
	<u>125,671</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2005 has been submitted to the Comptroller and Auditor General, subject to the following clarifications in relation to the internal controls and governance arrangements in the Health Service Executive.

Financial Control Environment

Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review. The financial year 2005 was a period of transition for the HSE with the significant challenge of amalgamating 17 former health agencies, each of whom operated its own system of financial control. During the year, each agency also operated a separate financial reporting system whose output was amalgamated to produce the 2005 financial statements of the HSE. These financial statements are prepared on an income and expenditure basis.

As Accounting Officer I am required to report to Dáil Éireann on a Vote expenditure basis by means of the Appropriation Account. The Appropriation Account for 2005 has been derived from the financial statements prepared on an income and expenditure basis. The HSE is planning to implement a fully integrated financial system in the coming years that will deliver the statutory financial statements on both a Vote and an Income and Expenditure basis.

The challenge here remains significant. In the meantime, the current systems will continue to operate while controls and procedures will be streamlined and standardised where appropriate.

Key Internal Financial Control Processes

The following is a description of the key processes, which are in place across the Health Service Executive to provide effective internal financial control:

During its first year of operation in 2005 the organisation structure in the HSE was in transition. Lines of responsibility and accountability were being defined and job specifications arranged to reflect the new structure. New reporting relationships were being planned and put in place. This work is ongoing.

The systems of internal financial control documented in the former agencies are currently being consolidated into a consistent organisation-wide system of internal financial control, reflecting the new arrangements and status of the HSE.

There is a framework of administrative procedures and regular management reporting in place including segregation of duties, a system of delegation and accountability and the authorisation of expenditure.

Various levels of risk management were in operation in the predecessor bodies prior to the establishment of the HSE. I do not believe that the risk management system operates consistently throughout the service or to the standard considered acceptable. This issue is considered to be urgent by me as Accounting Officer and a substantial body of work is planned in 2006 to begin the process of developing a risk management system in the HSE to a consistent and acceptable standard.

The HSE has a comprehensive planning and financial reporting process. In 2005 monthly expenditure and activity was monitored against plan at each service level. Regular monthly and periodic reports were presented to the Management Team and the Board for consideration and appropriate action. These reports are regularly reviewed.

It is clear since the PPARS issue that capital investment decisions need to be improved. I have put in place a system to review such decisions so that proper option appraisals are considered and acted on. Quarterly Board reviews of the capital programme have been introduced in 2006.

A devolved budgetary system is in place with senior managers charged with responsibility to operate within defined accountability limits and to account for significant budgetary variances.

I confirm that the HSE has an Internal Audit function with appropriately trained personnel which operates in accordance with a written charter/terms of reference which I have approved. The work of the Internal Audit function is informed by analysis of the financial risks to which the HSE is exposed and its annual Internal Audit plans, approved by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The Internal Audit function is reviewed periodically by the Audit Committee, which reports to the Board. Procedures are in place to ensure that the reports of the Internal Audit function are followed up.

I appointed a Head of Internal Audit with effect from 20 September 2005. During 2005 a team of Internal Auditors and support staff was in place that carried out a continuous review and evaluation of systems, internal controls and routine transactions. They reported their findings and recommendations to the HSE management. Since his appointment the Head of Internal Audit reports to the Audit Committee and to me in my capacity as Accounting Officer.

An Audit Committee comprising Board members and an external nominee chaired by a Board member is in place. The Committee reports directly to the Board. The Committee operates under an agreed best practice charter/Terms of Reference and sat on ten occasions in 2005.

The monitoring and review of the effectiveness of the system of internal control is informed by the work of the Internal Audit function, the Audit Committee and the Managers in the HSE with responsibility for the development and maintenance of the financial control framework. The comments made by the Comptroller and Auditor General in his management letters or other reports have also been taken into account.

In accordance with good practice, management and control arrangements, and the provisions of the Health Act 2004, the Board prepared corporate and service plans which were formally submitted for approval to the Minister for Health and Children. These plans set the medium and longer term priorities of the HSE.

Procedures for property acquisitions and disposals by the HSE comply with the legal obligations set out in sections 78 and 79 of the Health Act 1947, as amended by the Health Act 2004.

Code of Governance

Section 35 of the Health Act 2004 sets out the requirements for a HSE code of governance. In particular, the section requires the HSE, as soon as practicable after it is established, to submit to the Minister for Health and Children for approval, a code of governance to include:

- a) The guiding principles applicable to the Executive
- b) The structure of the Executive, including the roles and responsibilities of the Board and the CEO
- c) The methods to be used to bring about the integration of health and personal social services
- d) The processes and guidelines to be followed to ensure compliance with the reporting requirements,
- e) The Executive's internal controls, including its procedures relating to internal audits, risk management, public procurement and financial reporting
- f) The nature and quality of service that persons being provided with or seeking health and personal social services can expect.

Section 35 of the Health Act 2004 also requires the HSE to review the Code periodically, to take account of Ministerial directions, to publish the Code and to indicate in the HSE annual report its arrangements for implementing and maintaining adherence to the code of governance. In 2004 the Interim HSE commenced the preparation of a suite of documents for a code of governance which were reviewed in 2005. I will implement these in 2006.

Review of the Effectiveness of System of Internal Control

Arising from the complexities associated with amalgamating 17 independent agencies, it was not possible to conduct a review of the effectiveness of the system of internal controls in 2005. A project is underway to enable me to make this statement in respect of 2006.

Professor Brendan Drumm

Accounting Officer
HEALTH SERVICE EXECUTIVE
31 March 2006

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health Service Executive for 2005 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Health Service Executive. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2005. Attention is drawn to Chapter 14 of the report for 2005 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2006

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2005

	€
Balance at 1 January 2005	25,395
Receipts (Vote of the Office of the Minister for Finance)	<u>1,175,000</u> 1,200,395
Payments	-
Balance at 31 December 2005	<u><u>1,200,395</u></u>

NOTES

1. GENERAL

A review of the Contingency Fund in 2004 recommended that the Fund should be increased to €1.2m. Provision was made in the subsequent 2005 Revised Estimates and the money was lodged to the Fund in 2005.

2. STATEMENT ON INTERNAL FINANCIAL CONTROLS

The control and accounting systems of the Department of Finance and the Statement on Internal Financial Controls made in respect of the Department also apply in respect of this Fund.

Thomas Considine
Accounting Officer
Department of Finance
20 March 2006

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.



JOHN PURCELL
Comptroller and Auditor General
12 September 2006